

ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2012



Roger A. Corlett, CPA

Ashtabula County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2012

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COUNTY OF ASHTABULA

Roger A. Corlett, CPA, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047

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August 5, 2013

To the Citizens of Ashtabula County
and to The Board of County Commissioners:

the Honorable Daniel Claypool

the Honorable Peggy Carlo

the Honorable Joe Moroski

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with management of the County, and specifically, the County Auditor's Office. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

David Yost, Auditor of State, has issued an unmodified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2012. The independent auditor's report is located at the front of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Ashtabula County's MD&A can be found immediately following the independent auditor's report.

The Reporting Entity

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity". The County's primary government comprises all entities not legally separate from the County and includes the financial activities of the Children Services Board, the Ashtabula County Board of Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, the Ashtabula County Department of Jobs and Family Services, and the Emergency Management Agency.

Component units are legally separate organizations who are fiscally dependent on the County or for whom the County is financially accountable. Ash/Craft Industries, a non-profit organization, and the Northeast Ohio Regional Airport have been included as discretely presented component units. The Ashtabula County Convention and Facilities Authority and Ashtabula County 503 Corporation, a non-profit organization, are blended component units and treated as a special revenue funds.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Ashtabula County General Health District, the Ashtabula County Soil and Water Conservation District and the Ashtabula County Metro Park, whose activities are included in this report as agency funds.

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) are shared risk pools described in Note 11 to the Basic Financial Statements. The Ashtabula County Port Authority, Convention and Facilities Authority, Ashtabula County MetroParks and the Ashtabula County District Library are related organizations whose relationships to the County are described in Note 21 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility, the Children's Cluster Committee, Geauga-Ashtabula-Portage Partnership Incorporated (GAAP), Heartland East Administrative Services Center (Heartland) and North East Ohio Network (N.E.O.N.) described in Note 22 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

The County and the Form of Government

Ashtabula County was organized in 1811. The County is comprised of seven hundred four square miles, which make it geographically the largest county in Ohio. The County encompasses twenty-seven townships, eight school districts and nine municipalities, of which Ashtabula City is the largest.

Ashtabula County is located in an industrialized region on the southern shore of Lake Erie. Approximately one third of the United States population lives within a five hundred-mile radius of the County. The County is well situated in the heart of a diverse region, a one-hour drive from Cleveland and Youngstown, Ohio, and Erie, Pennsylvania. Ashtabula County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

Ashtabula County has two of the finest harbors on the Great Lakes, one located in Ashtabula City, the other in Conneaut. The docks are equipped with the most modern machinery for the handling of coal, iron ore, and other cargo. Today new self-unloading vessels can discharge cargo up to a rate of ten thousand tons per hour. This is quite a change from 1873 when the first schooners to arrive in the Ashtabula Harbor unloaded their one thousand ton ore shipments by hand in approximately three days.

The two major Great Lakes port facilities at Conneaut and Ashtabula offer access to the entire inland waterway system and the Atlantic Ocean via the St. Lawrence Seaway. Cargo can be transferred from fresh water or salt water ships to rail or highway travel.

Air freight and air passenger service access is provided for Ashtabula County through a number of sources. The Northeast Ohio Regional Airport can accommodate aircraft suited to its fifty-two hundred foot paved runway. Recently, a capital improvement program featuring the acquisition of a jet fuel system, aviation gas tanks, improved lighting system and improved drainage and resurfacing of the airport runways was initiated to enhance business potential of the County Airport. Commercial passenger and air cargo services are available at Cleveland Hopkins International Airport and Erie International Airport, all within an hour's drive from Ashtabula County.

The County is traversed by two limited access highways and a number of State and U.S. highways. Interstate 90, a major east-west transportation link, provides three-fourths of Ashtabula County residents with direct access to important economic centers such as Cleveland and Chicago to the west, and Buffalo and Rochester to the east.

The County also has access to railroad systems and is currently served by two companies: the Norfolk and Southern and the CSX.

The name “Ashtabula” is an Indian word meaning “river with many fish,” and people from around the country converge on Ashtabula each year to try their hand at catching some of those fish, particularly the Lake Erie walleye, perch and small mouth bass.

Ashtabula County features beautiful sandy beaches and is the home of Geneva-on-the-Lake, Ohio’s first lakefront resort town. The county is also known for its 18 covered bridges, most of which were built in the second half of the 19th Century. A new covered bridge opened in Plymouth Township in 2009 that is the largest covered bridge in the nation. The shortest covered bridge in the United States was completed in 2011.

Ashtabula County was created from both Trumbull and Geauga Counties in 1807, and was the first county to be organized from the Connecticut Western Reserve. Jefferson, the county seat, began as a business endeavor of Gideon Granger of Connecticut, who sent a representative to the site to develop the town in 1804. Granger worked as a postmaster general in the Jefferson administration, and decided to name the settlement after our country’s third president, Thomas Jefferson.

The Ashtabula County Historical Society, the second oldest in the state of Ohio, was formed in 1838 in Jefferson. It owns and maintains three museums in the County, Giddings Law Office Museum, Jennie Munger Gregory Museum and the Blakeslee Log Cabin. The Giddings Law Office was named after Joshua Giddings, one of the founders of the Republican Party. The National Historic Landmark, built in 1823, is open June, July, and August.

The Jennie Munger Gregory museum is located in Geneva-on-the-Lake on the Lake Erie shore. Built in 1823 on land purchased earlier as part of an original land grant of the Connecticut Western Reserve, the home is the first frame house built on the Lake Erie shore. The museum is furnished with artifacts and historical items that reflect the history of the county, from pioneers to the Civil War to the early 1900s. The museum is open May through September

One of Ohio’s original log cabins, built in 1810 by John Blakeslee a year after he arrived from Connecticut. The log house has been home to three immigrant families since that time. It is now being restored and is used as an educational center.

The county is also home to interesting rail museums, including the Conneaut Railroad Historical Museum and the Jefferson Depot Museum, and a rail line – the Ashtabula, Carson and Jefferson Railroad which offers diesel excursions. In addition, the county is home to the Great Lakes Marine and U.S. Coast Guard Memorial Museum. The museum is in the former lighthouse keeper’s residence in Ashtabula, which was built in the late 1800s.

Ashtabula County is an agent of the State in administering and enforcing State laws. The County also provides a wide range of services including general government, public safety, public works, human services, health, conservation and recreation, water and sewer services. The three-member Board of County Commissioners, elected in overlapping four-year terms, serves as the taxing authority, the contracting body and the chief administrator of public services for the County.

The Board of County Commissioners is responsible for providing and managing the funds to support the various County activities. The Board of County Commissioners also exercises legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes, and approving contracts for public works and services.

In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and has the task of assessing real property for taxing purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. The Auditor is also the fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds are available for payment. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. In addition to assessing real property taxes, the Auditor is responsible for the distribution of tax receipts through a "Settlement" process to all cities, villages, townships, and other governmental subdivisions within the County. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by State law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

The County Treasurer is the custodian of County funds, whose responsibilities include collecting all tax monies and applying payments to the appropriate tax accounts. The Treasurer is also responsible for investing all idle County funds as prescribed by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Boards upon the Auditor's warrant. The County Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The County Treasurer is a member of the County Board of Revision. In addition, the County Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County Government as well as in all local governments throughout the County.

In addition to these officials, citizens also elect other County administrative officials, each of whom is independent within the limits of state statutes affecting their particular office. These officials include the County Prosecutor, County Engineer, County Coroner, Clerk of Courts, County Recorder, and the County Sheriff. These officials are elected to four-year terms. The citizens also elect the Common Pleas Judges, both General and Juvenile/Probate divisions, and the Municipal Judges to six-year terms.

The County Prosecutor is responsible for all legal matters for the County and all townships and local school districts within the County. The office is responsible for criminal cases such as felonies, child support delinquencies and tax foreclosures, as well as serving as the contact for victim assistance. The Prosecutor serves on the County Budget Commission.

The County Engineer, required by Ohio law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance and repair of the County's roads, bridges, roadside drainage facilities and storm or surface run-off systems. The Board of Commissioners takes bids and awards contracts for projects recommended and approved by the County Engineer. The County Engineer also prepares tax maps for the County Auditor.

The Clerk of Courts is responsible for two divisions: legal and title. The legal division's main function is to file, process and preserve papers for cases that will be handled by the County Common Pleas Court, the District Court of Appeals and the Municipal Court's civil and criminal divisions. The title division's main function is to

issue vehicle titles which serve as a person's only proof of ownership. All vehicles purchased in or out of the County by the County residents are titled in Ashtabula County.

The County Recorder is responsible for recording and maintaining all deeds, mortgages, liens, and veterans discharge records.

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services, which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce law in unincorporated areas of the County. The Sheriff also operates and maintains the County Jail and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the County Courts, the Sheriff is in charge of the preparation and service of documents.

The Common Pleas Court General Division's jurisdiction covers three categories of cases: criminal, civil, domestic relations, and administrative. The criminal cases are all felonies, which are the most serious crimes. Civil cases include personal injuries, business disputes, property matters, and equity cases. Domestic Relations cases involve the issues relating to the break-up of the family unit as people go through divorce or dissolution. An example of an administrative case is zoning which may be appealed to the Eleventh District Court of Appeals and/or the Supreme Court of Ohio.

The Probate Court has jurisdiction to hear cases involving name changes, estates, guardianships, adoptions, conservatorships, releases from administration, trusts, wrongful death, marriages, and marriage licenses, registration of birth and correction of birth records, mental illness, mental retardation and civil actions.

The Juvenile Court has jurisdiction to hear delinquency, juvenile traffic, unruly, abuse dependency, neglect, paternity, custody, visitation, child support, permanent custody, relinquishment of jurisdiction and limited adult cases. The Judge is the ex-officio clerk of the juvenile division and is responsible for all court records.

The Municipal Court has original jurisdiction to hear and determine all criminal misdemeanor charges, to conduct initial appearance hearings of those individuals charged by complaint with criminal felony charges and to handle civil matters filed in the Court where the amount claimed is not in excess of \$15,000.

Local Economy

Some of Ashtabula County's largest employers include Ashtabula County Medical Center, Ashtabula County Government, Ashtabula Area City School Board of Education, University Hospitals – Geneva and Conneaut Medical Centers, KraftMaid Cabinetry, Millennium Inorganic Chemicals a Cristal Global company, Kennametal, Inc., General Aluminum, Inc., Conneaut Area City Schools and MFG – Molded Fiber Glass Companies. The number of employees in this group is approximately 5,100.

According to the 2010 U.S Census Bureau report, Ashtabula County's population is 101,497, which represents a 1.2 percent decrease from the 2000 Census of 102,728. The Census Bureau report for 2012 shows the County's estimated population at 100,389. Per the Ohio Department of Development the labor force was 47,300 in 2012 with an average unemployment rate of 9.0 percent. The unemployment rate for 2011 was 10.5 percent.

Tourism has become a larger part of the economy in the last decade. Tourism continues to be one of Ashtabula County's best prospects for sustained economic growth in the County. The recent poor economy has forced people to look at places closer to home for less expensive vacations. The County has many things to offer tourists including great fishing and camping, 18 covered bridges, 21 wineries, great harbors for boating

enthusiasts and 26 miles of beautiful paved bike trail. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen increases in business over the last few years. According to the most recent figures from the Ashtabula County Convention and Visitors Bureau, tourism generates \$400 million in sales for Ashtabula County businesses. Payroll is about \$83 million with 4,600 employees. Taxes collected are over \$45million.

A large part of the tourism industry is related to the production of wine. The grape and wine industry is a dynamic part of northeast Ohio's agriculture industry with 1,300 acres of grape vineyards and 21 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 17 wineries out of the 21. Ohio's largest grape growing region is located in Harpersfield, Ashtabula County, Ohio. Estimated sales for Wine in the Northeast Ohio Region exceed \$10 million. Jobs and the peripheral tourism activities add to the economy.

Future Outlook and Major Initiatives

The Geneva Area Recreation, Education, Athletic Trust (GaREAT) announced in May of 2008 the building of a \$100 million indoor/outdoor, not-for-profit sports campus. The name was changed to Spire Institute. The campus which is still under development boasts of 750,000 square feet of indoor facilities. One building houses volley ball courts, basketball courts, tennis courts or futsal courts. On the other side of the 215,000 square foot building is a large synthetic turf field that will accommodate soccer, lacrosse, football baseball, softball, field hockey and rugby. There is a 240,000 square foot track and field building. The aquatics/performance training/medical center is another 293,000 square foot building that is mostly complete. The aquatics center contains a 50-meter Olympic size pool and five other smaller pools for public use and physical therapy. There is an outdoor football, soccer and track facility. There is seating for 10,000 on bleacher type seats as well as 1,200 standard seats. There are ten loges and a large press box. This facility also houses the Geneva High School football program. A 25,000 square foot banquet and conference center opened in 2010 with the ability to host events or meetings of 30 to 1,200 guests. There is a 6,000 square foot state-of-the-art-kitchen and audio system.

The founder and creator of Spire Institute, Ronald Clutter, announced the launch of a residential academy for grades 9-12 in September 2012, focused on performance training for all athletes and sports specific training in swimming, volleyball, track and field, and basketball. Additional sport programs are on the immediate horizon.

A few oil companies have done extensive groundwork on oil and gas leases currently existing in the County. They have been researching the existing oil and gas leases to clear title and purchase. New leases are being purchased from the land owners in the County. Test borings have been done to test the depth and thickness of the Utica Shale layer that is underground, all in hopes of future drilling and production of gas and oil using the new method called fracturing (fracking) to bring out the oil and gas. Currently, the County is in the very early stages of the exploration.

Ashtabula County has several long-term initiatives and projects that promise to move the County forward in the form of relationships with LEEDCo and wind energy development, Aloterra Energy, and Erie Inland Port Project. Wind energy is being explored by a number of entities in the County.

Aloterra Energy, LLC set up a farm to grow Miscanthus Giganteous grass for biomass fuel production. The grass is low maintenance and considered to have great potential in the Northeast area of Ohio. It would be harvested to produce an alternative fuel source. The company has several thousand acres under contract in the Northeast region that includes Ashtabula County.

A group of business and civic community leaders has initiated a plan to create a 38,000 square-foot non-profit culinary and education center on the old Geneva Elementary School property. The center will offer premier restaurant and banquet facilities, cooking classes, winemaking demonstrations, incubator facilities for start-up

wineries, educational culinary demonstrations, office space and gift shop focusing on Ohio products. Tentative ground breaking is scheduled for late 2013.

Acknowledgements

The publication of this CAFR displays Ashtabula County's ability to provide significantly enhanced financial information and accountability to the citizens Ashtabula County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's Office to improve the County's overall financial accounting, management and reporting capabilities.

The preparation and publication of this report would not have been possible without the cooperation of every County department and agency. I want to express my appreciation to the Ashtabula County Board of Commissioners for their support for this endeavor from its inception. The guidance given by the Auditor of State's Office through the auditors was most helpful and appreciated. I would also like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation on this project.

Sincerely,

A handwritten signature in black ink that reads "Roger A. Corlett". The signature is written in a cursive, flowing style.

Roger A. Corlett, CPA
Ashtabula County Auditor

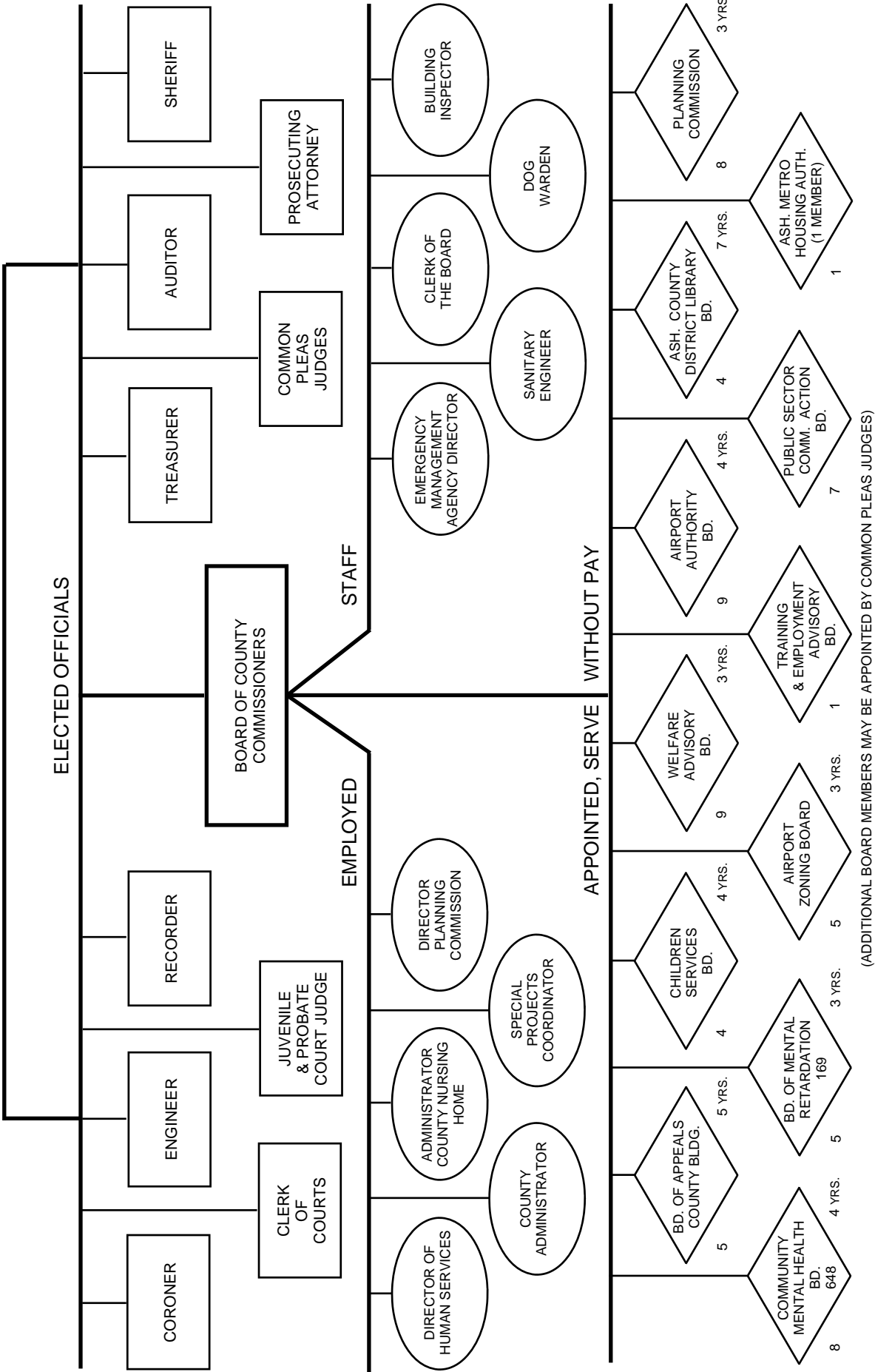
Ashtabula County Elected Officials 2012

| | |
|------------------------------|---|
| County Commissioners | Peggy A. Carlo Daniel R. Claypool Joseph A. Moroski |
| County Auditor | Roger A. Corlett, CPA |
| County Treasurer | Dawn M. Cragon |
| County Recorder | Barbara Schaab |
| Common Pleas | Ronald Vettel Gary L. Yost Alfred Mackey |
| Eastern County Court Judge | Robert S. Wynn |
| Western County Court Judge | David A. Schroeder |
| County Prosecutor | Thomas L. Sartini |
| Probate/Juvenile Court Judge | Charles Hague |
| County Sheriff | William Johnson |
| Clerk of Courts | Tami Pentek |
| County Engineer | Timothy T. Martin |
| County Coroner | Dr. Pamela L. Lancaster |

CHART OF ASHTABULA COUNTY GOVERNMENT

The following chart shows county government organization, noting elected, employed, and appointed officials and boards.

VOTERS OF ASHTABULA COUNTY



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units of Ash Craft Industries Inc. and the Northeast Ohio Regional Airport Authority, which represents less than 2 percent, respectively, of the assets, net position, and revenues of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Ash Craft Industries Inc. and the Northeast Ohio Regional Airport is based solely on the report of other auditors. We and the other auditors who audited the financial statements of the Northeast Ohio Regional Airport conducted our audits in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Ash Craft Industries Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

Lausche Building, 615 Superior Ave., NW, Twelfth Floor, Cleveland, Ohio 44113-1801

Phone: 216-787-3665 or 800-626-2297 Fax: 216-787-3361

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We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparisons for the General, Public Assistance, County Board of Developmental Disabilities, Children Services, Community Mental Health, Nursing Home, and the Motor Vehicle and Gas Tax funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2012, the County adopted the provisions of Governmental Accounting Standard No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis, and Condition Assessments of the County's Infrastructure* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 5, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is fluid and cursive, with a large, stylized "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

August 5, 2013

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

The discussion and analysis of Ashtabula County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's performance as a whole; readers should also review the transmittal letter, the basic financial statements and notes to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2012 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2012 by \$189,989,978. Of this amount, \$13,230,928 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$6,535,308. The County's total net position decreased by \$776,082.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$37,811,321, a decrease of \$2,297,463 from the prior year. Of this amount, \$3,998,552 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$5,079,701 which represents a 7 percent decrease from the prior year and represents 27 percent of total General Fund expenditures.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County-wide financial statements include the Statement of Net Position and the Statement of Activities; which provide an aggregated, long-term view of the County's assets. Fund financial statements show, in a segregated manner, how services were financed in the short-term and the balances available for future spending. This report also contains other supplementary information in addition to the basic financial statements themselves.

County-Wide Financial Statements

The Statement of Net Position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the assets and deferred outflows of resources over liabilities and deferred inflows of resources being reported as net position. The Statement of Activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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The change in net position is important because it tells the reader whether, for the County as a whole, the financial position has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets, will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, the County is divided into three kinds of activities:

- ***Governmental Activities*** – Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and conservation and recreation. These services are funded primarily by taxes and intergovernmental revenues, including Federal and State grants and other shared revenues.
- ***Business-Type Activities*** – These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water District, Sewer District and Geneva State Park Lodge are reported here.
- ***Component Units*** – The County's financial statements include financial data of the Ash Craft Industries and the Northeast Ohio Regional Airport. These component units are described in the notes to the basic financial statements. Each component unit is a legally separate entity, but is in some way fiscally dependent on the County.

Fund Financial Statements

The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been designated or restricted for specific activities or objectives. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Based on the restriction on the use of monies, the County has established many funds which account for the multitude of services provided to our residents. However, the fund financial statements focus on the County's most significant (major) funds, which are the General, Motor Vehicle and Gas Tax, Public Assistance, Children Services, County Board of Developmental Disabilities, Nursing Home, and the Community Mental Health funds.

Governmental Funds – Governmental Funds are used to account for essentially the same functions reported as governmental activities on the county-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general governmental operations and the basic services being provided, along with the financial resources available.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds – The enterprise funds are used to report the same functions presented as business-type activities on the county-wide financial statements. The County uses enterprise funds to account for the Sewer and Water District and the Geneva State Park Lodge operations. Internal service funds are used to report activities that provide services to the County's other funds and departments; and are included in governmental activities on the government-wide financial statements.

Fiduciary Funds – The County has two types of fiduciary funds: private purpose trust and agency funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2012 compared to 2011:

(Table 1)
Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------------------|-------------------------|-----------------------|--------------------------|---------------------|-----------------------|-----------------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Assets | | | | | | |
| Current and Other Assets | \$ 66,057,810 | \$ 69,374,148 | \$ 7,813,188 | \$ 7,024,674 | \$ 73,870,998 | \$ 76,398,822 |
| Capital Assets, net | 142,357,032 | 142,326,782 | 42,021,771 | 43,282,993 | 184,378,803 | 185,609,775 |
| <i>Total Assets</i> | <u>208,414,842</u> | <u>211,700,930</u> | <u>49,834,959</u> | <u>50,307,667</u> | <u>258,249,801</u> | <u>262,008,597</u> |
| Liabilities | | | | | | |
| Current and other liabilities | 5,488,908 | 6,284,293 | 700,035 | 734,795 | 6,188,943 | 7,019,088 |
| Long-Term Liabilities: | | | | | | |
| Due within one year | 1,785,120 | 1,387,522 | 7,785,640 | 8,059,417 | 9,570,760 | 9,446,939 |
| Due in more than one year | 8,042,474 | 8,374,476 | 30,221,646 | 31,578,642 | 38,264,120 | 39,953,118 |
| <i>Total Liabilities</i> | <u>15,316,502</u> | <u>16,046,291</u> | <u>38,707,321</u> | <u>40,372,854</u> | <u>54,023,823</u> | <u>56,419,145</u> |
| Deferred Inflows of Resources | | | | | | |
| Property Tax | 14,236,000 | 14,823,392 | - | - | 14,236,000 | 14,823,392 |
| Net Position | | | | | | |
| Net Investment | | | | | | |
| in Capital Assets | 135,309,409 | 135,710,695 | 4,072,249 | 3,711,854 | 139,381,658 | 139,422,549 |
| Restricted | 37,017,623 | 36,704,673 | 359,769 | 344,252 | 37,377,392 | 37,048,925 |
| Unrestricted | 6,535,308 | 8,415,879 | 6,695,620 | 5,878,707 | 13,230,928 | 14,294,586 |
| <i>Total Net Position</i> | <u>\$ 178,862,340</u> | <u>\$ 180,831,247</u> | <u>\$ 11,127,638</u> | <u>\$ 9,934,813</u> | <u>\$ 189,989,978</u> | <u>\$ 190,766,060</u> |

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$189,989,978 (\$178,862,340 in governmental activities and \$11,127,638 in business-type activities) as of December 31, 2012. This is a decrease from the previous year of \$776,082 indicating a slight decline of the County's financial position in 2012. The decrease in net position is due primarily to decreasing state funding and a decrease in business-type capital assets as another year of depreciation is taken on the assets.

By far, the largest portion of the County's net position (73 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (7 percent) consists of unrestricted net position, \$13,230,928, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20 percent) represents resources that are subject to restrictions on how they can be used.

Ashtabula County, Ohio
Management's Discussion and Analysis
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Table 2 shows the changes in net assets for 2012 and 2011 for both the governmental activities and the business-type activities.

(Table 2)
Changes in Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|---------------------|--------------------------|-------------------|---------------------|---------------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Revenues | | | | | | |
| <i>Program Revenues:</i> | | | | | | |
| Charges for Services and Sales | \$ 12,528,939 | \$ 12,677,906 | \$ 6,581,762 | \$ 5,893,792 | \$ 19,110,701 | \$ 18,571,698 |
| Operating Grants and Contributions | 37,229,960 | 43,426,725 | 361,185 | 489,278 | 37,591,145 | 43,916,003 |
| Capital Grants and Contributions | 1,214,618 | 1,719,767 | 158,624 | 250,372 | 1,373,242 | 1,970,139 |
| <i>General Revenues:</i> | - | - | | | | |
| Property, Sales & Other Taxes | 26,171,827 | 23,847,775 | 50,000 | 350,430 | 26,221,827 | 24,198,205 |
| Intergovernmental | 3,776,224 | 8,026,979 | - | - | 3,776,224 | 8,026,979 |
| Investment Earnings | 568,102 | 516,914 | 2,885 | 580 | 570,987 | 517,494 |
| Miscellaneous | 2,332,527 | 1,620,434 | 209,864 | 140,330 | 2,542,391 | 1,760,764 |
| Total Revenues | 83,822,197 | 91,836,500 | 7,364,320 | 7,124,782 | 91,186,517 | 98,961,282 |
| Program Expenses: | | | | | | |
| Governmental Activities: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 9,958,961 | 9,414,588 | - | - | 9,958,961 | 9,414,588 |
| Judicial | 5,506,213 | 4,713,319 | - | - | 5,506,213 | 4,713,319 |
| Public Safety | 9,190,013 | 8,303,651 | - | - | 9,190,013 | 8,303,651 |
| Public Works | 6,736,690 | 7,212,773 | - | - | 6,736,690 | 7,212,773 |
| Health | 22,422,766 | 25,481,843 | - | - | 22,422,766 | 25,481,843 |
| Human Services | 30,121,178 | 31,080,444 | - | - | 30,121,178 | 31,080,444 |
| Conservation and Recreation | 253,148 | 235,974 | - | - | 253,148 | 235,974 |
| Debt Service: | | | | | | |
| Interest and Fiscal Charges | 195,518 | 327,197 | - | - | 195,518 | 327,197 |
| Sewer and Water District | - | - | 5,901,289 | 5,406,586 | 5,901,289 | 5,406,586 |
| Geneva State Lodge | - | - | 1,676,823 | 2,036,233 | 1,676,823 | 2,036,233 |
| Total Expenses | 84,384,487 | 86,769,789 | 7,578,112 | 7,442,819 | 91,962,599 | 94,212,608 |
| Increase (Decrease) in Net Position before Transfers and Contributions | (562,290) | 5,066,711 | (213,792) | (318,037) | (776,082) | 4,748,674 |
| Transfers & Contributions | (1,406,617) | (1,250,834) | 1,406,617 | 1,250,834 | - | - |
| Change in Net Position | \$ (1,968,907) | \$ 3,815,877 | \$ 1,192,825 | \$ 932,797 | \$ (776,082) | \$ 4,748,674 |

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Governmental Activities

Operating grants were the largest program revenue, accounting for \$37,229,960 or 44 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$12,528,939 or 15 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and local tax revenues account for \$26,171,827 of the \$83,822,197 total revenues for governmental activities, or 31 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$30,121,178 of the \$84,384,487 total expenses for governmental activities, or 36 percent of total expenses. The next largest program was health, accounting for \$22,422,766 and representing 27 percent of total governmental expenses.

Charges for services and grants of \$50,973,517 (61 percent of total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion (60 percent) of all governmental activity expenses are funded by charges for services and operating and capital grants.

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$6,581,762, accounting for 86 percent of the total business-type revenues. The sewer district net position increased \$595,599 while water district net position increased \$264,431. The sewer district is comprised of several small wastewater processing plants, which tend to be underutilized. The water district is a distribution only system acquired by the County in 2005. Capital improvements are being made on a continual basis and management reviews and regularly raises rates as the market will bear in an attempt to keep all costs covered. The net position of the Geneva State Park Lodge fund increased \$339,450. The lodge was built by the County, opening in 2004. Although the operation has been continually improving, showing an operating profit each of the last four years; it has not matured sufficiently to offset the depreciation and interest expenses.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

As of December 31, 2012, the County's governmental funds reported a combined ending fund balance of \$37,811,321, a decrease of 6 percent from the prior year restated balance. Approximately 11 percent of this total (\$3,998,552) constitutes unassigned fund balance, which is available to be spent in future periods. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate

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that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year or a variety of other restricted purposes.

The General Fund is the primary operating fund of the County. At the end of 2012, unassigned fund balance was \$4,030,663, while total fund balance was \$5,079,701. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21 percent of total General Fund expenditures, while total fund balance represents 27 percent of that same amount. The fund balance of the County's General Fund decreased \$404,491 during 2012.

The Motor Vehicle and Gas Tax fund had a restricted fund balance of \$3,535,577 and a total fund balance of \$3,619,972 at the end of 2012. The fund balance decreased by \$277,977 during 2012 due primarily to the timing difference of cash expenditures compared to receipts.

The Public Assistance fund had a restricted and total fund balance of \$353,138 at the end of 2012. The fund balance decreased by \$264,927 during 2012. This decrease is a result of decreased State and Federal funding recognized in 2012.

The Children Services Board fund had a restricted and total fund balance of \$2,388,657 at the end of 2012. The fund balance decreased by \$151,169 during 2012. This decrease is due primarily to the timing difference of cash expenditures compared to receipts.

The County Board of Developmental Disabilities fund had a restricted and total fund balance of \$10,140,850 at December 31, 2012. The fund balance decreased by \$150,493 during 2012 due primarily to the use of carry-over cash balances for operating and capital expenditures.

At the end of 2012 the Nursing Home fund had a restricted fund balance of \$710,179 and a total fund balance of \$726,916. During 2012 the fund balance decreased by \$8,886. This slight decrease was insignificant for 2012.

The Community Mental Health fund had a restricted and total fund balance of \$2,250,567 at the end of 2012. During 2012 the fund balance decreased by \$1,111,141. This was a result of a decrease in Federal funding in 2012.

Enterprise Funds – The County's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Sewer District and Water District Fund at December 31, 2012 was \$2,780,558 and \$2,615,811, respectively. The Geneva State Lodge had unrestricted net position of \$1,418,908. Net position increased by \$1,199,480 in business-type activities.

General Fund Budgetary Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are limited to spendable resources (cash carryover and current year revenues) certified by the County Budget Commission in accordance with Ohio law. In 2012, the budget commission processed multiple adjustments to the original estimated revenues. For the General Fund, final budgeted revenues were \$19,256,904 and actual revenue collections were \$19,375,362. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from charges for

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services, intergovernmental and fines and forfeitures. During the year, the Commissioners amended General Fund appropriations multiple times, for a net total increase of \$1,893,160. At year end, \$21,470,753 was appropriated and final expenditures were \$20,254,211.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets for governmental and business-type activities as of December 31, 2012 was \$184,378,803 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer/water lines.

Infrastructure assets consisting of County roads and bridges are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized.

(Table 3)
Capital Assets at December 31
(Net of Depreciation)

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------------|-------------------------|-----------------------|--------------------------|----------------------|-----------------------|-----------------------|
| | 2012 | 2011 | 2012 | (Restated) 2011 | 2012 | 2011 |
| Land | \$ 667,485 | \$ 712,055 | \$ 218,083 | \$ 218,083 | \$ 885,568 | \$ 930,138 |
| Construction in Progress | 655,169 | 1,521,442 | 4,298,934 | 3,987,250 | 4,954,103 | 5,508,692 |
| Infrastructure | 110,227,961 | 110,227,961 | - | - | 110,227,961 | 110,227,961 |
| Buildings | 23,136,336 | 22,030,798 | 14,923,760 | 15,575,430 | 38,060,096 | 37,606,228 |
| Improvements Other Than Buildings | 527,698 | 557,693 | - | - | 527,698 | 557,693 |
| Equipment | 3,085,645 | 3,174,164 | 368,365 | 381,060 | 3,454,010 | 3,555,224 |
| Intangible Assets | 848,320 | 952,652 | - | - | 848,320 | 952,652 |
| Vehicles | 3,208,418 | 3,150,017 | 212,285 | 161,257 | 3,420,703 | 3,311,274 |
| Water and Sewer System | - | - | 22,000,344 | 22,959,913 | 22,000,344 | 22,959,913 |
| Totals | \$ 142,357,032 | \$ 142,326,782 | \$ 42,021,771 | \$ 43,282,993 | \$ 184,378,803 | \$ 185,609,775 |

See Note 13 for additional information of capital assets.

The County manages its roadway conditions using an internal pavement management program. This program assigns a range of Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned. It is the policy of the County Engineer that County roads are maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually. The most recent assessment found that the average PCR of all County roads was 69.32. For 2012, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,694,191 and \$4,196,668, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with statutory requirements, each bridge is

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inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 7.07. For 2012, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,477,254 and \$1,314,165, respectively.

Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Long-Term Debt – At December 31, 2012, the County has outstanding debt which included general obligations bonds payable of \$6,706,192, OPWC loans payable of \$1,342,567, a Cook Road Improvement (TIF) of \$75,802, revenue bonds payable of \$16,470,739 and OWDA loans payable of \$13,871,345.

Table 4
Outstanding Debt at Year End

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------|-------------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| General Obligation Bonds | \$ 6,706,192 | \$ 6,059,400 | \$ - | \$ - | \$ 6,706,192 | \$ 6,059,400 |
| General Obligation Notes | - | - | 6,425,408 | 6,709,659 | 6,425,408 | 6,709,659 |
| OPWC Loans | 161,536 | 188,929 | 1,181,031 | 1,269,165 | 1,342,567 | 1,458,094 |
| Notes Payable | - | - | - | - | - | - |
| Cook Road Improvement (TIF) | 75,802 | 78,679 | - | - | 75,802 | 78,679 |
| Revenue Bonds | - | - | 16,470,739 | 17,007,269 | 16,470,739 | 17,007,269 |
| OWDA Loans | - | - | 13,871,345 | 14,585,046 | 13,871,345 | 14,585,046 |
| 503 Corp Loan Payable | 372,666 | 399,519 | - | - | 372,666 | 399,519 |
| Totals | <u>\$ 7,316,196</u> | <u>\$ 6,726,527</u> | <u>\$ 37,948,523</u> | <u>\$ 39,571,139</u> | <u>\$ 45,264,719</u> | <u>\$ 46,297,666</u> |

In addition to the long-term debt, the County's long-term obligations include compensated absences, workers comp claims and capital leases. Additional information on the County's long-term debt can be found in Note 17 of this report.

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2012, the County received 2.510 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mill was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2012 was 9.0 percent, a decrease from 10.6 percent a year ago. The State average was 7.2 percent and the Federal rate was 8.1 percent. In 2012, the effect of the decreasing unemployment and increase in overall poor economic conditions have been demonstrated through higher sales tax receipts in the County.

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The County's portion of State based revenue has also been affected by the economic conditions. Specifically, the State legislature has eliminated the local government revenue assistance fund and frozen the amount allocated to local governments from the local government fund.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Roger A. Corlett, CPA, Ashtabula County Auditor, 25 West Jefferson Street, Jefferson, Ohio 44047 or by email at auditor@ashtabulacountyauditor.org.

Ashtabula County, Ohio
Statement of Net Position
December 31, 2012

| | Primary Government | | | Component Units | |
|--|-------------------------|--------------------------|-----------------------|----------------------|---------------------------------|
| | Governmental Activities | Business-Type Activities | Total | Ash Craft Industries | Northeast Ohio Regional Airport |
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 36,899,937 | \$ 4,471,217 | \$ 41,371,154 | \$ 200,396 | \$ 227,926 |
| Cash and Cash Equivalents: | | | | | |
| Restricted Cash | - | 359,769 | 359,769 | - | - |
| In Segregated Accounts | 629,159 | - | 629,159 | - | - |
| With Fiscal Agents | 932,234 | 559,340 | 1,491,574 | - | - |
| Deposits | - | - | - | 785 | - |
| Receivables: | | | | | |
| Property Taxes | 15,904,888 | - | 15,904,888 | - | - |
| Sales Tax | 1,417,303 | - | 1,417,303 | - | - |
| Accounts | 517,200 | 718,094 | 1,235,294 | 56,859 | 264 |
| Lease | - | - | - | - | 96,875 |
| Special Assessments | 200,524 | 1,156,427 | 1,356,951 | - | - |
| Accrued Interest | 27,014 | - | 27,014 | - | - |
| Other Local Taxes Receivable | 29,517 | - | 29,517 | - | - |
| Intergovernmental Receivable | 6,877,451 | - | 6,877,451 | - | 146,430 |
| Due From Agency Funds | 200,309 | - | 200,309 | - | - |
| Internal Balances | 119,657 | (119,657) | - | - | - |
| Materials and Supplies Inventory | 101,883 | - | 101,883 | 13,570 | 51,842 |
| Loans Receivable | 2,051,733 | - | 2,051,733 | - | - |
| Prepaid Items | 149,001 | - | 149,001 | 8,420 | 14,393 |
| Capital Investment | - | 667,998 | 667,998 | - | - |
| Nondepreciable Capital Assets | 111,550,615 | 4,517,017 | 116,067,632 | - | 108,569 |
| Depreciable Capital Assets (Net) | 30,806,417 | 37,504,754 | 68,311,171 | 269,968 | 3,228,865 |
| Total Assets | 208,414,842 | 49,834,959 | 258,249,801 | 549,998 | 3,875,164 |
| Liabilities | | | | | |
| Accounts Payable | 1,640,922 | 120,823 | 1,761,745 | 4,122 | 27,335 |
| Contracts Payable | 228,898 | 330,964 | 559,862 | - | 154,203 |
| Accrued Wages and Benefits | 1,344,710 | 31,600 | 1,376,310 | 20,444 | 268 |
| Matured Compensated Absences Payable | 84,236 | - | 84,236 | - | - |
| Intergovernmental Payable | 603,280 | 74,282 | 677,562 | 5,996 | - |
| Accrued Interest Payable | 130,710 | 142,366 | 273,076 | - | 12,439 |
| Unearned Revenue | - | - | - | - | 10,165 |
| Retainage Payable | 57,506 | - | 57,506 | - | - |
| Loans Payable | 372,666 | - | 372,666 | - | - |
| Claims Payable | 1,025,980 | - | 1,025,980 | - | - |
| Long Term Liabilities: | | | | | |
| Due Within One Year | 1,785,120 | 7,785,640 | 9,570,760 | - | 32,500 |
| Due Within More Than One Year | 8,042,474 | 30,221,646 | 38,264,120 | - | 1,173,700 |
| Total Liabilities | 15,316,502 | 38,707,321 | 54,023,823 | 30,562 | 1,410,610 |
| Deferred Inflows of Resources | | | | | |
| Property Taxes | 14,236,000 | - | 14,236,000 | - | - |
| Net Position | | | | | |
| Net Investment in Capital Assets | 135,309,409 | 4,072,249 | 139,381,658 | 269,968 | 2,131,234 |
| Restricted for: | | | | | |
| Capital Projects | 1,284,586 | 359,769 | 1,644,355 | - | - |
| Debt Service | 1,194,320 | - | 1,194,320 | - | 57,471 |
| Other Purposes | 704,585 | - | 704,585 | - | - |
| Public Assistance/Human Services | 14,996,542 | - | 14,996,542 | - | - |
| Roads & Bridges | 5,791,537 | - | 5,791,537 | - | - |
| Health Programs | 280,995 | - | 280,995 | - | - |
| Judicial/Public Safety Grants/Programs | 4,042,124 | - | 4,042,124 | - | - |
| Economic Development | 3,154,886 | - | 3,154,886 | - | - |
| Children's Services Programs | 3,519,977 | - | 3,519,977 | - | - |
| General Government Operations | 1,959,385 | - | 1,959,385 | - | - |
| Lodge Operation | 88,686 | - | 88,686 | - | - |
| Unrestricted | 6,535,308 | 6,695,620 | 13,230,928 | 249,468 | 275,849 |
| Total Net Position | \$ 178,862,340 | \$ 11,127,638 | \$ 189,989,978 | \$ 519,436 | \$ 2,464,554 |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
Statement of Activities
For the Year Ended December 31, 2012

| | | Program Revenues | | |
|---|----------------------|--------------------------------------|--|--|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| | Expenses | | | |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 9,958,961 | \$ 2,980,968 | \$ - | \$ 1,209,965 |
| Judicial | 5,506,213 | 2,190,721 | - | - |
| Public Safety | 9,190,013 | 2,419,632 | 1,188,771 | - |
| Public Works | 6,736,690 | 494,801 | 5,849,128 | 4,653 |
| Health | 22,422,766 | 653,870 | 12,127,970 | - |
| Human Services | 30,121,178 | 3,788,947 | 18,064,091 | - |
| Conservation and Recreation | 253,148 | - | - | - |
| Interest and Fiscal Charges | 195,518 | - | - | - |
| <i>Total Governmental Activities</i> | <u>84,384,487</u> | <u>12,528,939</u> | <u>37,229,960</u> | <u>1,214,618</u> |
| Business-Type Activities | | | | |
| Sewer District | 2,064,648 | 2,618,203 | - | 24,439 |
| Water District | 3,836,641 | 3,963,559 | - | 134,185 |
| Geneva Park Lodge | 1,676,823 | - | 361,185 | - |
| <i>Total Business-Type Activities</i> | <u>7,578,112</u> | <u>6,581,762</u> | <u>361,185</u> | <u>158,624</u> |
| <i>Total - Primary Government</i> | <u>\$ 91,962,599</u> | <u>\$ 19,110,701</u> | <u>\$ 37,591,145</u> | <u>\$ 1,373,242</u> |
| Component Units | | | | |
| Ash/Craft Industries | \$ 857,549 | \$ 637,628 | \$ 241,725 | \$ - |
| Northeast Ohio Regional Airport | 996,947 | 322,537 | 354,440 | 182,164 |
| <i>Total - Component Units</i> | <u>\$ 1,854,496</u> | <u>\$ 960,165</u> | <u>\$ 596,165</u> | <u>\$ 182,164</u> |
| General Revenues | | | | |
| Property Taxes Levied for | | | | |
| General Purposes | | | | |
| Job & Family Services | | | | |
| Children's Services | | | | |
| MRDD Board | | | | |
| Mental Health Board | | | | |
| Debt Service | | | | |
| Sales Taxes Levied for | | | | |
| General Purposes | | | | |
| Conveyance Tax | | | | |
| Lodging Tax | | | | |
| Payments in Lieu of Taxes | | | | |
| Grants and Entitlements not Restricted to Specific Programs | | | | |
| Net Change in Operations of Lodge | | | | |
| Investment Earnings | | | | |
| Miscellaneous | | | | |
| <i>Total General Revenues</i> | | | | |
| Lodge Contributions | | | | |
| Net Transfers | | | | |
| <i>Change in Net Position</i> | | | | |
| <i>Net Position Beginning of Year - Restated (See Note 3)</i> | | | | |
| <i>Net Position End of Year</i> | | | | |

The notes to the financial statements are an integral part of this statement.

| Net (Expense) Revenue and Changes in Net Position | | | | |
|---|--------------------------|------------------------|----------------------|---------------------------------|
| Primary Government | | | Component Units | |
| Governmental Activities | Business-Type Activities | Total | Ash/Craft Industries | Northeast Ohio Regional Airport |
| \$ (5,768,028) | \$ - | \$ (5,768,028) | - | - |
| (3,315,492) | - | (3,315,492) | - | - |
| (5,581,610) | - | (5,581,610) | - | - |
| (388,108) | - | (388,108) | - | - |
| (9,640,926) | - | (9,640,926) | - | - |
| (8,268,140) | - | (8,268,140) | - | - |
| (253,148) | - | (253,148) | - | - |
| (195,518) | - | (195,518) | - | - |
| (33,410,970) | - | (33,410,970) | - | - |
| - | 577,994 | 577,994 | - | - |
| - | 261,103 | 261,103 | - | - |
| - | (1,315,638) | (1,315,638) | - | - |
| - | (476,541) | (476,541) | - | - |
| <u>\$ (33,410,970)</u> | <u>\$ (476,541)</u> | <u>\$ (33,887,511)</u> | - | - |
| - | - | - | 21,804 | - |
| - | - | - | - | (137,806) |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 21,804</u> | <u>\$ (137,806)</u> |
| 3,488,300 | - | 3,488,300 | - | - |
| 1,414,823 | - | 1,414,823 | - | - |
| 2,995,689 | - | 2,995,689 | - | - |
| 6,962,546 | - | 6,962,546 | - | - |
| 596,066 | - | 596,066 | - | - |
| 955,029 | - | 955,029 | - | - |
| 9,207,656 | - | 9,207,656 | - | - |
| 191,369 | - | 191,369 | - | - |
| 291,989 | 50,000 | 341,989 | - | - |
| 68,360 | - | 68,360 | - | - |
| 3,776,224 | - | 3,776,224 | - | - |
| - | 201,073 | 201,073 | - | - |
| 568,102 | 2,885 | 570,987 | 1,239 | 594 |
| 2,332,527 | 8,791 | 2,341,318 | 10,175 | 5,952 |
| 32,848,680 | 262,749 | 33,111,429 | 11,414 | 6,546 |
| (300,000) | 300,000 | - | - | - |
| (1,106,617) | 1,106,617 | - | - | - |
| (1,968,907) | 1,192,825 | (776,082) | 33,218 | (131,260) |
| 180,831,247 | 9,934,813 | 190,766,060 | 486,218 | 2,595,814 |
| <u>\$ 178,862,340</u> | <u>\$ 11,127,638</u> | <u>\$ 189,989,978</u> | <u>\$ 519,436</u> | <u>\$ 2,464,554</u> |

Ashtabula County, Ohio
Balance Sheet
Governmental Funds
December 31, 2012

| | General | Motor Vehicle and Gas Tax | Public Assistance | Children Services | County Board of Developmental Disabilities | Nursing Home |
|---|----------------------|---------------------------------|----------------------|----------------------|--|---------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 4,782,837 | \$ 3,312,001 | \$ 1,136,103 | \$ 2,201,558 | \$ 9,180,950 | \$ 530,940 |
| Cash and Cash Equivalents: | | | | | | |
| In Segregated Accounts | 12,038 | - | - | - | 304,343 | - |
| With Fiscal Agents | - | - | - | - | 932,234 | - |
| Receivables: | | | | | | |
| Property Taxes | 3,695,666 | - | 1,284,844 | 2,912,870 | 6,506,919 | - |
| Sales Tax | 1,417,303 | - | - | - | - | - |
| Other Local Taxes | - | - | - | - | - | - |
| Accounts | 122,160 | 10,279 | 447 | - | - | 140,034 |
| Special Assessments | - | - | - | - | - | - |
| Accrued Interest | 27,014 | - | - | - | - | - |
| Due from Other Governments | 1,104,807 | 2,829,513 | 163,963 | 652,248 | 554,709 | 355,356 |
| Materials and Supplies Inventory | - | 84,395 | - | - | - | 16,737 |
| Loans Receivable | - | - | - | - | - | - |
| Interfund Receivable | 94,213 | - | - | - | - | - |
| Prepaid Items | 149,001 | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 11,405,039</u> | <u>\$ 6,236,188</u> | <u>\$ 2,585,357</u> | <u>\$ 5,766,676</u> | <u>\$ 17,479,155</u> | <u>\$ 1,043,067</u> |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ 301,955 | \$ 77,781 | \$ 507,547 | \$ 10,000 | \$ 55,037 | \$ 43,621 |
| Contracts Payable | - | - | - | 100,114 | - | - |
| Accrued Wages and Benefits | 399,690 | 100,779 | 155,339 | 96,781 | 231,176 | 202,143 |
| Matured Compensated Absences Payable | 19,490 | - | 2,513 | 35,630 | 13,356 | 13,247 |
| Interfund Payable | - | - | - | - | - | - |
| Intergovernmental Payable | 144,326 | 30,244 | 117,566 | 30,863 | 129,168 | 57,140 |
| Retainage Payable | - | - | - | - | - | - |
| <i>Total Liabilities</i> | <u>865,461</u> | <u>208,804</u> | <u>782,965</u> | <u>273,388</u> | <u>428,737</u> | <u>316,151</u> |
| Deferred Inflows of Resources | | | | | | |
| Property Taxes | 3,344,000 | - | 1,142,000 | 2,600,000 | 5,800,000 | - |
| Unavailable Revenue | 2,115,877 | 2,407,412 | 307,254 | 504,631 | 1,109,568 | - |
| <i>Total Deferred Inflows of Resources</i> | <u>5,459,877</u> | <u>2,407,412</u> | <u>1,449,254</u> | <u>3,104,631</u> | <u>6,909,568</u> | <u>-</u> |
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Inventory | - | 84,395 | - | - | - | 16,737 |
| Prepaid Assets | 149,001 | - | - | - | - | - |
| Unclaimed Funds | 459,401 | - | - | - | - | - |
| Loans | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Public Assistance/Human Services | - | - | 353,138 | - | 10,140,850 | 710,179 |
| Roads & Bridges | - | 3,535,577 | - | - | - | - |
| Health Programs | - | - | - | - | - | - |
| Judicial/Public Safety Grants & Programs | - | - | - | - | - | - |
| Economic Development | - | - | - | - | - | - |
| Children's Services | - | - | - | 2,388,657 | - | - |
| General Government Operations | - | - | - | - | - | - |
| Lodge | - | - | - | - | - | - |
| Other Purposes | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Capital Projects | - | - | - | - | - | - |
| Committed for: | | | | | | |
| Debt Service | - | - | - | - | - | - |
| Economic Development | 230,277 | - | - | - | - | - |
| Board of Elections | 1,071 | - | - | - | - | - |
| Assigned for: | | | | | | |
| Encumbrances | 209,288 | - | - | - | - | - |
| Unassigned (Deficit) | 4,030,663 | - | - | - | - | - |
| <i>Total Fund Balances</i> | <u>5,079,701</u> | <u>3,619,972</u> | <u>353,138</u> | <u>2,388,657</u> | <u>10,140,850</u> | <u>726,916</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 11,405,039</u> | <u>\$ 6,236,188</u> | <u>\$ 2,585,357</u> | <u>\$ 5,766,676</u> | <u>\$ 17,479,155</u> | <u>\$ 1,043,067</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2012*

| Community Mental Health | Other Governmental Funds | Total Governmental Funds |
|-------------------------------|--------------------------------|--------------------------------|
| \$ 2,763,606 | \$ 11,093,584 | \$ 35,001,579 |
| 520 | 312,258 | 629,159 |
| - | - | 932,234 |
| 507,510 | 997,079 | 15,904,888 |
| - | - | 1,417,303 |
| - | 29,517 | 29,517 |
| 11,592 | 232,688 | 517,200 |
| - | 200,524 | 200,524 |
| - | - | 27,014 |
| 905,147 | 311,708 | 6,877,451 |
| - | 751 | 101,883 |
| - | 2,051,733 | 2,051,733 |
| - | - | 94,213 |
| - | - | 149,001 |
| <u>\$ 4,188,375</u> | <u>\$ 15,229,842</u> | <u>\$ 63,933,699</u> |
| \$ 523,945 | \$ 121,036 | \$ 1,640,922 |
| - | 131,596 | 231,710 |
| 13,651 | 142,339 | 1,341,898 |
| - | - | 84,236 |
| - | 20,213 | 20,213 |
| 4,398 | 89,575 | 603,280 |
| - | 57,506 | 57,506 |
| <u>541,994</u> | <u>562,265</u> | <u>3,979,765</u> |
| 450,000 | 900,000 | 14,236,000 |
| <u>945,814</u> | <u>516,057</u> | <u>7,906,613</u> |
| <u>1,395,814</u> | <u>1,416,057</u> | <u>22,142,613</u> |
| - | 751 | 101,883 |
| - | - | 149,001 |
| - | - | 459,401 |
| - | 2,051,733 | 2,051,733 |
| 2,250,567 | 913,428 | 14,368,162 |
| - | - | 3,535,577 |
| - | 280,995 | 280,995 |
| - | 3,894,424 | 3,894,424 |
| - | 1,225,491 | 1,225,491 |
| - | 216,666 | 2,605,323 |
| - | 1,938,902 | 1,938,902 |
| - | 88,686 | 88,686 |
| - | 353,066 | 353,066 |
| - | 438,563 | 438,563 |
| - | 1,284,586 | 1,284,586 |
| - | 596,340 | 596,340 |
| - | - | 230,277 |
| - | - | 1,071 |
| - | - | 209,288 |
| - | (32,111) | 3,998,552 |
| <u>2,250,567</u> | <u>13,251,520</u> | <u>37,811,321</u> |
| <u>\$ 4,188,375</u> | <u>\$ 15,229,842</u> | <u>\$ 63,933,699</u> |

| | |
|--|-----------------------|
| Total Governmental Fund Balances | \$ 37,811,321 |
| <i>Amounts reported for governmental activities in the statement of net position are different because:</i> | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds | 142,357,032 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds: | |
| Property & Other Local Taxes | 1,668,888 |
| Permissive Sales Taxes | 700,623 |
| Grants | 527,840 |
| Other Intergovernmental Revenue | 4,711,903 |
| Special Assessments | 200,524 |
| Charges for Services | 77,025 |
| Fines & Forfeitures | 1,337 |
| Other | 18,473 |
| Total | 7,906,613 |
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | (130,710) |
| An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. | |
| Net Position | 738,548 |
| Internal Balances | 119,657 |
| Total | 858,205 |
| Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds: | |
| Compensated Absences | (2,519,832) |
| General Obligation Debt | (6,706,192) |
| OPWC Loans | (161,536) |
| Loans Payable | (448,468) |
| Capital Leases | (104,093) |
| Total | (9,940,121) |
| Net Position of Governmental Activities | \$ 178,862,340 |

Ashtabula County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

| | General | Motor Vehicle and Gas Tax | Public Assistance | Children Services | County Board of Developmental Disabilities | Nursing Home |
|---|---------------------|---------------------------------|----------------------|----------------------|--|-------------------|
| Revenues | | | | | | |
| Property & Other Local Taxes | \$ 3,343,373 | \$ - | \$ 1,348,753 | \$ 2,855,056 | \$ 6,627,613 | \$ - |
| Permissive Sales Taxes | 9,222,158 | - | - | - | - | - |
| Charges for Services | 3,817,739 | 357,281 | 22,424 | 1,960 | 7,059 | 2,806,566 |
| Licenses and Permits | 130,443 | - | - | - | - | - |
| Fines and Forfeitures | 467,664 | 69,179 | - | - | - | - |
| Intergovernmental | 2,089,551 | 5,784,637 | 7,770,821 | 3,609,518 | 4,790,599 | 5,911,160 |
| Special Assessments | - | - | - | - | - | - |
| Interest | 398,661 | 6,248 | - | - | 2,516 | - |
| Contributions and Donations | - | - | 2,447 | 51,236 | - | - |
| Other | 233,818 | 24,626 | 202,220 | 92,663 | 607,591 | 647,944 |
| <i>Total Revenues</i> | <u>19,703,407</u> | <u>6,241,971</u> | <u>9,346,665</u> | <u>6,610,433</u> | <u>12,035,378</u> | <u>9,365,670</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 6,636,741 | - | - | - | - | - |
| Judicial | 4,042,195 | - | - | - | - | - |
| Public Safety | 6,917,325 | - | - | - | - | - |
| Public Works | 80,834 | 6,443,138 | - | - | - | - |
| Health | 83,526 | - | - | - | 12,185,871 | - |
| Human Services | 1,053,289 | - | 10,453,116 | 7,520,393 | - | 9,127,960 |
| Conservation and Recreation | 247,788 | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | 74,523 | - | 35,308 | - | 21,436 |
| Interest and Fiscal Charges | - | 2,287 | - | 5,901 | - | 2,765 |
| <i>Total Expenditures</i> | <u>19,061,698</u> | <u>6,519,948</u> | <u>10,453,116</u> | <u>7,561,602</u> | <u>12,185,871</u> | <u>9,152,161</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>641,709</u> | <u>(277,977)</u> | <u>(1,106,451)</u> | <u>(951,169)</u> | <u>(150,493)</u> | <u>213,509</u> |
| Other Financing Sources (Uses) | | | | | | |
| Note Issued | - | - | - | 800,000 | - | - |
| Contributions to Lodge | - | - | - | - | - | - |
| Transfers In | - | - | 841,524 | - | - | - |
| Transfers Out | (1,046,200) | - | - | - | - | (222,395) |
| <i>Total Financing Sources (Uses)</i> | <u>(1,046,200)</u> | <u>-</u> | <u>841,524</u> | <u>800,000</u> | <u>-</u> | <u>(222,395)</u> |
| <i>Net Change in Fund Balance</i> | <u>(404,491)</u> | <u>(277,977)</u> | <u>(264,927)</u> | <u>(151,169)</u> | <u>(150,493)</u> | <u>(8,886)</u> |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>5,484,192</u> | <u>3,897,949</u> | <u>618,065</u> | <u>2,539,826</u> | <u>10,291,343</u> | <u>735,802</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 5,079,701</u> | <u>\$ 3,619,972</u> | <u>\$ 353,138</u> | <u>\$ 2,388,657</u> | <u>\$ 10,140,850</u> | <u>\$ 726,916</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2012*

| Community Mental Health | Other Governmental Funds | Total Governmental Funds | | |
|-------------------------------|--------------------------------|--------------------------------|--|----------------|
| | | | Net Change in Fund Balances - Total Governmental Funds | \$ (2,297,463) |
| | | | <i>Amounts reported for governmental activities in the statement of activities are different because:</i> | |
| | | | Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period. | |
| \$ 567,486 | \$ 1,466,739 | \$ 16,209,020 | Capital Asset Additions | 1,599,303 |
| - | - | 9,222,158 | Current Year Depreciation | (1,415,954) |
| - | 4,233,772 | 11,246,801 | Total | 183,349 |
| - | - | 130,443 | | |
| - | 310,631 | 847,474 | | |
| 7,479,571 | 4,881,786 | 42,317,643 | | |
| - | 199,759 | 199,759 | | |
| - | 160,677 | 568,102 | | |
| - | 322 | 54,005 | | |
| 88,820 | 434,845 | 2,332,527 | | |
| 8,135,877 | 11,688,531 | 83,127,932 | | |
| | | | Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. | |
| | | | | (153,099) |
| | | | Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds | |
| - | 2,936,548 | 9,573,289 | Property & Other Local Taxes | 755,151 |
| - | 1,125,364 | 5,167,559 | Permissive Sales Taxes | (34,502) |
| - | 2,015,262 | 8,932,587 | Special Assessments | 7,627 |
| - | 68,935 | 6,592,907 | Grants | (648,788) |
| 9,247,018 | 748,783 | 22,265,198 | Other Intergovernmental Revenue | 517,942 |
| - | 1,762,564 | 29,917,322 | Charges for Services | 77,025 |
| - | 5,360 | 253,148 | Fines & Forfeitures | 1,337 |
| - | 1,436,084 | 1,436,084 | Other | 18,473 |
| | | | Total | 694,265 |
| - | 264,050 | 395,317 | | |
| - | 230,244 | 241,197 | | |
| 9,247,018 | 10,593,194 | 84,774,608 | | |
| (1,111,141) | 1,095,337 | (1,646,676) | | |
| | | | The internal service funds used by management to charge the costs of insurance to individual funds is not reported in entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. | |
| - | - | 800,000 | Change in Net Position | (316,909) |
| - | (300,000) | (300,000) | Change in Internal Balances | 6,655 |
| - | 1,224,425 | 2,065,949 | | |
| - | (1,948,141) | (3,216,736) | | |
| - | (1,023,716) | (650,787) | Total | (310,254) |
| (1,111,141) | 71,621 | (2,297,463) | | |
| 3,361,708 | 13,179,899 | 40,108,784 | | |
| \$ 2,250,567 | \$ 13,251,520 | \$ 37,811,321 | | |
| | | | Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. | |
| | | | Compensated Absences | 273,299 |
| | | | In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | |
| | | | | 45,679 |
| | | | Other financing sources in the governmental funds increase the long-term liabilities in the statement of net position. | |
| | | | Proceeds of Notes | (800,000) |
| | | | Change in Net Position of Governmental Activities | \$ (1,968,907) |

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 3,365,112 | \$ 3,477,233 | \$ 3,338,589 | \$ (138,644) |
| Permissive Sales Taxes | 8,752,316 | 9,256,665 | 9,256,667 | 2 |
| Charges for Services | 2,989,725 | 3,089,649 | 3,389,574 | 299,925 |
| Licenses and Permits | 115,000 | 115,775 | 130,443 | 14,668 |
| Fines and Forfeitures | 446,800 | 446,800 | 460,347 | 13,547 |
| Intergovernmental | 1,778,666 | 2,103,880 | 2,143,485 | 39,605 |
| Interest | 352,277 | 362,277 | 366,820 | 4,543 |
| Other | 286,600 | 286,625 | 242,419 | (44,206) |
| <i>Total Revenues</i> | <u>18,086,496</u> | <u>19,138,904</u> | <u>19,328,344</u> | <u>189,440</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 6,240,866 | 6,919,607 | 6,580,102 | 339,505 |
| Judicial | 4,113,138 | 4,210,109 | 4,016,381 | 193,728 |
| Public Safety | 7,038,743 | 7,277,980 | 6,929,176 | 348,804 |
| Public Works | 100,474 | 102,348 | 84,537 | 17,811 |
| Health | 205,429 | 219,972 | 219,149 | 823 |
| Human Services | 1,387,043 | 1,404,435 | 1,098,760 | 305,675 |
| Conservation and Recreation | 241,000 | 253,832 | 247,788 | 6,044 |
| <i>Total Expenditures</i> | <u>19,326,693</u> | <u>20,388,283</u> | <u>19,175,893</u> | <u>1,212,390</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,240,197)</u> | <u>(1,249,379)</u> | <u>152,451</u> | <u>1,401,830</u> |
| Other Financing Sources (Uses) | | | | |
| Advances In | - | - | 32,118 | 32,118 |
| Advances Out | - | (32,118) | (32,118) | - |
| Transfers In | 118,000 | 118,000 | 14,900 | (103,100) |
| Transfers Out | (250,900) | (1,050,352) | (1,046,200) | 4,152 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(132,900)</u> | <u>(964,470)</u> | <u>(1,031,300)</u> | <u>(66,830)</u> |
| <i>Net Change in Fund Balance</i> | <u>(1,373,097)</u> | <u>(2,213,849)</u> | <u>(878,849)</u> | <u>1,335,000</u> |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>4,046,169</u> | <u>4,046,169</u> | <u>4,046,169</u> | <u>-</u> |
| Prior Year Encumbrances Appropriated | <u>373,920</u> | <u>373,920</u> | <u>373,920</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 3,046,992</u> | <u>\$ 2,206,240</u> | <u>\$ 3,541,240</u> | <u>\$ 1,335,000</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Motor Vehicle and Gas Tax Fund
 For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Charges for Services | \$ 355,000 | \$ 355,000 | \$ 356,377 | \$ 1,377 |
| Fines and Forfeitures | 65,000 | 65,000 | 63,750 | (1,250) |
| Intergovernmental | 5,925,000 | 5,925,000 | 5,806,560 | (118,440) |
| Interest | 7,500 | 7,500 | 6,017 | (1,483) |
| Other | 30,000 | 30,000 | 21,783 | (8,217) |
| <i>Total Revenues</i> | <u>6,382,500</u> | <u>6,382,500</u> | <u>6,254,487</u> | <u>(128,013)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | 7,274,387 | 7,201,941 | 6,501,964 | 699,977 |
| Debt Service: | | | | |
| Principal Retirement | 74,523 | 74,523 | 74,523 | - |
| Interest and Fiscal Charges | 2,287 | 2,287 | 2,287 | - |
| <i>Total Expenditures</i> | <u>7,351,197</u> | <u>7,278,751</u> | <u>6,578,774</u> | <u>699,977</u> |
| <i>Net Change in Fund Balance</i> | <u>(968,697)</u> | <u>(896,251)</u> | <u>(324,287)</u> | <u>571,964</u> |
| <i>Fund Balance Beginning of Year</i> | <u>3,285,038</u> | <u>3,285,038</u> | <u>3,285,038</u> | <u>-</u> |
| Prior Year Encumbrances Appropriated | <u>258,044</u> | <u>258,044</u> | <u>258,044</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 2,574,385</u> | <u>\$ 2,646,831</u> | <u>\$ 3,218,795</u> | <u>\$ 571,964</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Public Assistance Fund
 For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|---------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 1,162,000 | \$ 1,364,000 | \$ 1,348,753 | \$ (15,247) |
| Charges for Services | 311,500 | 311,500 | 22,424 | (289,076) |
| Intergovernmental | 9,768,000 | 10,140,000 | 7,770,821 | (2,369,179) |
| Contributions and Donations | 10,000 | 10,000 | 2,447 | (7,553) |
| Other | 875,000 | 301,000 | 205,062 | (95,938) |
| <i>Total Revenues</i> | 12,126,500 | 12,126,500 | 9,349,507 | (2,776,993) |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 12,852,224 | 13,483,842 | 11,092,800 | 2,391,042 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (725,724) | (1,357,342) | (1,743,293) | (385,951) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 800,000 | 800,000 | 841,524 | 41,524 |
| <i>Net Change in Fund Balance</i> | 74,276 | (557,342) | (901,769) | (344,427) |
| <i>Fund Balance Beginning of Year</i> | 404,518 | 404,518 | 404,518 | - |
| Prior Year Encumbrances Appropriated | 868,750 | 868,750 | 868,750 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1,347,544</u> | <u>\$ 715,926</u> | <u>\$ 371,499</u> | <u>\$ (344,427)</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 2,614,000 | \$ 2,614,000 | \$ 2,855,056 | \$ 241,056 |
| Charges for Services | 15,000 | 3,500 | 1,960 | (1,540) |
| Intergovernmental | 4,135,067 | 4,019,265 | 3,184,107 | (835,158) |
| Contributions and Donations | - | 46,000 | 51,236 | 5,236 |
| Other | 15,000 | 46,000 | 92,663 | 46,663 |
| <i>Total Revenues</i> | <u>6,779,067</u> | <u>6,728,765</u> | <u>6,185,022</u> | <u>(543,743)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 6,911,940 | 7,771,440 | 7,635,960 | 135,480 |
| Debt Service | | | | |
| Principal Retirement | - | 44,008 | 43,810 | 198 |
| Interest and Fiscal Charges | - | 7,551 | 7,551 | - |
| <i>Total Expenditures</i> | <u>6,911,940</u> | <u>7,822,999</u> | <u>7,687,321</u> | <u>135,678</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(132,873)</u> | <u>(1,094,234)</u> | <u>(1,502,299)</u> | <u>(408,065)</u> |
| Other Financing Sources | | | | |
| Proceeds of Notes | - | 800,000 | 800,000 | - |
| <i>Net Change in Fund Balance</i> | <u>(132,873)</u> | <u>(294,234)</u> | <u>(702,299)</u> | <u>(408,065)</u> |
| <i>Fund Balance Beginning of Year</i> | <u>2,459,823</u> | <u>2,459,823</u> | <u>2,459,823</u> | <u>-</u> |
| Prior Year Encumbrances Appropriated | <u>2,668</u> | <u>2,668</u> | <u>2,668</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 2,329,618</u> | <u>\$ 2,168,257</u> | <u>\$ 1,760,192</u> | <u>\$ (408,065)</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 County Board of Developmental Disabilities Fund
 For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 5,830,000 | \$ 6,527,000 | \$ 6,627,613 | \$ 100,613 |
| Charges for Services | 10,000 | 10,000 | 7,059 | (2,941) |
| Intergovernmental | 3,681,000 | 2,984,000 | 3,550,710 | 566,710 |
| Other | 660,000 | 660,000 | 607,591 | (52,409) |
| <i>Total Revenues</i> | 10,181,000 | 10,181,000 | 10,792,973 | 611,973 |
| Expenditures | | | | |
| Current: | | | | |
| Health | 12,016,000 | 12,435,494 | 11,198,663 | 1,236,831 |
| <i>Net Change in Fund Balance</i> | (1,835,000) | (2,254,494) | (405,690) | 1,848,804 |
| <i>Fund Balance Beginning of Year</i> | 9,145,522 | 9,145,522 | 9,145,522 | - |
| Prior Year Encumbrances Appropriated | 195,064 | 195,064 | 195,064 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 7,505,586</u> | <u>\$ 7,086,092</u> | <u>\$ 8,934,896</u> | <u>\$ 1,848,804</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Nursing Home Fund
 For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Charges for Services | \$ 1,658,448 | \$ 1,658,448 | \$ 2,877,422 | \$ 1,218,974 |
| Intergovernmental | 6,838,762 | 6,838,762 | 6,147,522 | (691,240) |
| Other | 1,564,259 | 1,564,259 | 647,944 | (916,315) |
| <i>Total Revenues</i> | <u>10,061,469</u> | <u>10,061,469</u> | <u>9,672,888</u> | <u>(388,581)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 9,929,774 | 9,997,259 | 9,425,876 | 571,383 |
| Debt Service | | | | |
| Principal Retirement | 21,436 | 21,436 | 21,436 | - |
| Interest and Fiscal Charges | 2,765 | 2,765 | 2,765 | - |
| <i>Total Expenditures</i> | <u>9,953,975</u> | <u>10,021,460</u> | <u>9,450,077</u> | <u>571,383</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 107,494 | 40,009 | 222,811 | 182,802 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (222,393) | (222,395) | (222,395) | - |
| <i>Net Change in Fund Balance</i> | (114,899) | (182,386) | 416 | 182,802 |
| <i>Fund Balance Beginning of Year</i> | 396,981 | 396,981 | 396,981 | - |
| Prior Year Encumbrances Appropriated | 77,581 | 77,581 | 77,581 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 359,663</u> | <u>\$ 292,176</u> | <u>\$ 474,978</u> | <u>\$ 182,802</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Community Mental Health
 For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 525,400 | \$ 520,435 | \$ 567,486 | \$ 47,051 |
| Intergovernmental | 6,648,121 | 10,369,086 | 7,997,034 | (2,372,052) |
| Other | 16,000 | 16,000 | 77,228 | 61,228 |
| <i>Total Revenues</i> | 7,189,521 | 10,905,521 | 8,641,748 | (2,263,773) |
| Expenditures | | | | |
| Current: | | | | |
| Health | 7,739,521 | 10,905,047 | 8,724,352 | 2,180,695 |
| <i>Net Change in Fund Balance</i> | (550,000) | 474 | (82,604) | (83,078) |
| <i>Fund Balance Beginning of Year</i> | 2,844,721 | 2,844,721 | 2,844,721 | - |
| Prior Year Encumbrances Appropriated | 841 | 841 | 841 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,295,562</u> | <u>\$ 2,846,036</u> | <u>\$ 2,762,958</u> | <u>\$ (83,078)</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

| | Enterprise | | | | Internal |
|---|----------------------|---------------------|-------------------------------|----------------------|-------------------|
| | Sewer District | Water District | Geneva State Park Lodge | Total | Service Funds |
| Assets | | | | | |
| <i>Current Assets</i> | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 2,476,068 | \$ 1,677,266 | \$ 317,883 | \$ 4,471,217 | \$ 1,898,358 |
| Cash and Cash Equivalents: | | | | | |
| Restricted Cash held by Delaware North Corporation | - | - | 359,769 | 359,769 | - |
| With Fiscal Agents | - | - | 559,340 | 559,340 | - |
| Receivables: | | | | | |
| Accounts | 277,450 | 440,644 | - | 718,094 | - |
| Special Assessments | 320,564 | 835,863 | - | 1,156,427 | - |
| Due from Agency Funds | - | - | - | - | 200,309 |
| Contract Receivable | - | - | 667,998 | 667,998 | - |
| <i>Total Current Assets</i> | <u>3,074,082</u> | <u>2,953,773</u> | <u>1,904,990</u> | <u>7,932,845</u> | <u>2,098,667</u> |
| <i>Noncurrent Assets</i> | | | | | |
| Nondepreciable Capital Assets | 3,091,879 | 1,425,138 | - | 4,517,017 | - |
| Depreciable Capital Assets (Net) | <u>6,728,871</u> | <u>17,616,672</u> | <u>13,159,211</u> | <u>37,504,754</u> | <u>-</u> |
| <i>Total Noncurrent Assets</i> | <u>9,820,750</u> | <u>19,041,810</u> | <u>13,159,211</u> | <u>42,021,771</u> | <u>-</u> |
| <i>Total Assets</i> | <u>12,894,832</u> | <u>21,995,583</u> | <u>15,064,201</u> | <u>49,954,616</u> | <u>2,098,667</u> |
| Liabilities | | | | | |
| <i>Current Liabilities</i> | | | | | |
| Accounts Payable | 16,459 | 104,364 | - | 120,823 | - |
| Contracts Payable | 143,640 | 187,324 | - | 330,964 | - |
| Accrued Wages and Benefits | 19,443 | 12,157 | - | 31,600 | - |
| Intergovernmental Payable | 70,431 | 3,851 | - | 74,282 | - |
| Accrued Interest Payable | 1,323 | 14,730 | 126,313 | 142,366 | - |
| Due to Other Funds | - | - | - | - | 74,000 |
| Claims Payable | - | - | - | - | 1,025,980 |
| Compensated Absences Payable | 14,780 | 5,788 | - | 20,568 | - |
| Notes Payable | - | - | 6,425,408 | 6,425,408 | - |
| OWDA Loans Payable | 254,494 | 427,438 | - | 681,932 | - |
| OPWC Loans Payable | 17,292 | 70,840 | - | 88,132 | - |
| Revenue Bonds Payable | <u>13,600</u> | <u>126,000</u> | <u>430,000</u> | <u>569,600</u> | <u>-</u> |
| <i>Total Current Liabilities</i> | <u>551,462</u> | <u>952,492</u> | <u>6,981,721</u> | <u>8,485,675</u> | <u>1,099,980</u> |
| <i>Long-Term Liabilities (net of current portion)</i> | | | | | |
| Compensated Absences Payable | 27,447 | 10,748 | - | 38,195 | - |
| Claims Payable | - | - | - | - | 260,139 |
| OWDA Loans Payable | 1,564,361 | 11,625,052 | - | 13,189,413 | - |
| OPWC Loans Payable | 150,734 | 942,165 | - | 1,092,899 | - |
| Revenue Bonds Payable | <u>308,300</u> | <u>4,376,000</u> | <u>11,216,839</u> | <u>15,901,139</u> | <u>-</u> |
| <i>Total Long-Term Liabilities</i> | <u>2,050,842</u> | <u>16,953,965</u> | <u>11,216,839</u> | <u>30,221,646</u> | <u>260,139</u> |
| <i>Total Liabilities</i> | <u>2,602,304</u> | <u>17,906,457</u> | <u>18,198,560</u> | <u>38,707,321</u> | <u>1,360,119</u> |
| Net Position | | | | | |
| Net Investment in Capital Assets | 7,511,970 | 1,473,315 | (4,913,036) | 4,072,249 | - |
| Restricted for Repairs and Maintenance | - | - | 359,769 | 359,769 | - |
| Unrestricted | <u>2,780,558</u> | <u>2,615,811</u> | <u>1,418,908</u> | <u>6,815,277</u> | <u>738,548</u> |
| <i>Total Net Position</i> | <u>\$ 10,292,528</u> | <u>\$ 4,089,126</u> | <u>\$ (3,134,359)</u> | <u>\$ 11,247,295</u> | <u>\$ 738,548</u> |

Net position reported for business-type activities in the statement of net position are different because they include accumulated underpayments to the internal service funds:

(119,657)

Net Position of Business-Type Activities

\$ 11,127,638

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012

| | Enterprise | | | | |
|--|----------------------|---------------------|-------------------------------|----------------------|---------------------|
| | Sewer District | Water District | Geneva State Park Lodge | Total | Internal Service |
| Operating Revenues | | | | | |
| Charges for Services | \$ 2,602,903 | \$ 3,908,269 | \$ - | \$ 6,511,172 | \$ 6,135,587 |
| Tap-in Fees | 8,791 | - | - | 8,791 | - |
| <i>Total Operating Revenues</i> | <u>2,611,694</u> | <u>3,908,269</u> | <u>-</u> | <u>6,519,963</u> | <u>6,135,587</u> |
| Operating Expenses | | | | | |
| Personal Services | 524,548 | 312,492 | - | 837,040 | - |
| Fringe Benefits | 106,815 | 100,972 | - | 207,787 | - |
| Contractual Services | 890,695 | 1,732,333 | 367,736 | 2,990,764 | 219,571 |
| Materials and Supplies | 92,847 | 50,270 | - | 143,117 | - |
| Other | - | - | - | - | - |
| Claims | - | - | - | - | 6,277,095 |
| Depreciation | 358,114 | 913,329 | 496,399 | 1,767,842 | - |
| <i>Total Operating Expenses</i> | <u>1,973,019</u> | <u>3,109,396</u> | <u>864,135</u> | <u>5,946,550</u> | <u>6,496,666</u> |
| <i>Operating Income (Loss)</i> | <u>638,675</u> | <u>798,873</u> | <u>(864,135)</u> | <u>573,413</u> | <u>(361,079)</u> |
| Non-Operating Revenues (Expenses) | | | | | |
| Capital Grants and Contributions | 24,439 | 134,185 | - | 158,624 | - |
| Special Assessments | 15,300 | 55,290 | - | 70,590 | - |
| Bed Tax | - | - | 50,000 | 50,000 | - |
| Reserve Requirement Receipts | - | - | 361,185 | 361,185 | - |
| Interest Income | 2,776 | - | 109 | 2,885 | - |
| Net Change in Operations of Lodge | - | - | 201,073 | 201,073 | - |
| Interest and Fiscal Charges | (88,302) | (723,917) | (812,688) | (1,624,907) | - |
| <i>Total Non-Operating Revenues (Expenses)</i> | <u>(45,787)</u> | <u>(534,442)</u> | <u>(200,321)</u> | <u>(780,550)</u> | <u>-</u> |
| <i>Income (Loss) Before Contributions & Transfers</i> | <u>592,888</u> | <u>264,431</u> | <u>(1,064,456)</u> | <u>(207,137)</u> | <u>(361,079)</u> |
| Capital Contributions | - | - | 300,000 | 300,000 | - |
| Transfers In | 2,711 | - | 1,103,906 | 1,106,617 | 44,170 |
| <i>Change in Net Position</i> | <u>595,599</u> | <u>264,431</u> | <u>339,450</u> | <u>1,199,480</u> | <u>(316,909)</u> |
| <i>Net Position Beginning of Year - Restated (See Note 3)</i> | <u>9,696,929</u> | <u>3,824,695</u> | <u>(3,473,809)</u> | <u>10,047,815</u> | <u>1,055,457</u> |
| <i>Net Position End of Year</i> | <u>\$ 10,292,528</u> | <u>\$ 4,089,126</u> | <u>\$ (3,134,359)</u> | <u>\$ 11,247,295</u> | <u>\$ 738,548</u> |
| Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service funds are reported with business-type activities. | | | | <u>(6,655)</u> | |
| Change in Net Position of Business-Type Activities | | | | <u>\$ 1,192,825</u> | |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

| | Enterprise | | | | |
|--|---------------------|---------------------|--------------------------|---------------------|---------------------|
| | Sewer District | Water District | Geneva State Lodge | Total | Internal Service |
| <i>Increase (Decrease) in Cash and Cash Equivalents</i> | | | | | |
| Cash Flows From Operating Activities | | | | | |
| Cash Received from Customers | \$ 2,509,134 | \$ 3,818,360 | \$ - | \$ 6,327,494 | \$ - |
| Cash Received from Interfund Transactions | - | - | - | - | 6,223,746 |
| Cash Paid for Goods and Services | (92,834) | (47,022) | - | (139,856) | - |
| Cash Paid to Employees | (645,261) | (410,535) | - | (1,055,796) | - |
| Cash Paid for Contractual Services | (926,547) | (1,753,946) | (367,736) | (3,048,229) | (219,571) |
| Cash Paid for Claims | - | - | - | - | (6,403,449) |
| <i>Net Cash Provided By (Used For) Operating Activities</i> | 844,492 | 1,606,857 | (367,736) | 2,083,613 | (399,274) |
| Cash Flows From Non-Capital Financing Activities | | | | | |
| Bed Taxes | - | - | 50,000 | 50,000 | - |
| Contributions and Donations | - | - | 300,000 | 300,000 | - |
| Net Change in Operation of Lodge | - | - | 140,330 | 140,330 | - |
| Advances In | - | - | 32,118 | 32,118 | - |
| Advances Out | - | - | (32,118) | (32,118) | - |
| Transfers In | - | - | - | - | 44,170 |
| <i>Net Cash Provided By Non-Capital Financing Activities</i> | - | - | 490,330 | 490,330 | 44,170 |
| Cash Flows From Capital and Related Financing Activities | | | | | |
| Proceeds from Bond Anticipation Notes | - | - | 6,400,000 | 6,400,000 | - |
| Premium on Note Issuance | - | - | 25,408 | 25,408 | - |
| Cash Received from Capital Grants | 4,489 | - | - | 4,489 | - |
| Cash Received from Special Assessments | 62,047 | 106,891 | - | 168,938 | - |
| Cash Received from Capital Reserve Requirements | - | - | 361,185 | 361,185 | - |
| Payment for Capital Acquisitions | (212,501) | (139,984) | - | (352,485) | - |
| Principal Paid on Debt | (331,879) | (603,313) | (6,700,000) | (7,635,192) | - |
| Interest Paid on Debt | (88,284) | (724,237) | (77,008) | (889,529) | - |
| <i>Net Cash Provided By (Used For) Capital and Related Financing Activities</i> | (566,128) | (1,360,643) | 9,585 | (1,917,186) | - |
| Cash Flows From Investing Activities | | | | | |
| Interest on Investments | 2,776 | - | 109 | 2,885 | - |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | 281,140 | 246,214 | 132,288 | 659,642 | (355,104) |
| <i>Cash and Cash Equivalents Beginning of Year - Restated</i> | 2,194,928 | 1,431,052 | 1,104,704 | 4,730,684 | 2,253,462 |
| <i>Cash and Cash Equivalents End of Year</i> | \$ 2,476,068 | \$ 1,677,266 | \$ 1,236,992 | \$ 5,390,326 | \$ 1,898,358 |

(Continued)

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2012

| | Enterprise | | | | |
|--|-------------------|---------------------|-------------------------------|---------------------|---------------------|
| | Sewer District | Water District | Geneva State Park Lodge | Total | Internal Service |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | | | |
| Operating Income (Loss) | \$ 638,675 | \$ 798,873 | \$ (864,135) | \$ 573,413 | \$ (361,079) |
| Adjustments: | | | | | |
| Depreciation | 358,114 | 913,329 | 496,399 | 1,767,842 | - |
| (Increase) Decrease in Assets | | | | | |
| Accounts Receivable | (102,560) | (89,909) | - | (192,469) | 5,957 |
| Interfund Receivable | - | - | - | - | 282,511 |
| Due from Agency Funds | - | - | - | - | (200,309) |
| Increase (Decrease) in Liabilities | | | | | |
| Accounts Payable | (8,531) | 28,608 | - | 20,077 | - |
| Accrued Wages | 589 | 922 | - | 1,511 | - |
| Intergovernmental Payable | (19,695) | (37,353) | - | (57,048) | - |
| Interfund Payable | (2,556) | (2,172) | - | (4,728) | - |
| Claims Payable | - | - | - | - | (126,354) |
| Contracts Payable | (7,382) | (9,446) | - | (16,828) | - |
| Compensated Absences Payable | (12,162) | 4,005 | - | (8,157) | - |
| <i>Total Adjustments</i> | <u>205,817</u> | <u>807,984</u> | <u>496,399</u> | <u>1,510,200</u> | <u>(38,195)</u> |
| <i>Net Cash Provided By (Used For) Operating Activities</i> | <u>\$ 844,492</u> | <u>\$ 1,606,857</u> | <u>\$ (367,736)</u> | <u>\$ 2,083,613</u> | <u>\$ (399,274)</u> |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio*Statement of Net Position**Fiduciary Funds**December 31, 2012*

| | Private Purpose Trusts | Agency |
|--|---------------------------|-----------------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 375,147 | \$ 8,150,853 |
| Cash and Cash Equivalents in Segregated Accounts | 394,035 | 881,349 |
| Receivables: | | |
| Taxes | - | 85,089,874 |
| Accounts | - | 6,937 |
| Special Assessments | - | 5,827,365 |
| Accrued Interest | 128 | - |
| Intergovernmental Receivable | - | 3,830,719 |
| <i>Total Assets</i> | <u>769,310</u> | <u>\$ 103,787,097</u> |
| Liabilities | | |
| Accounts Payable | - | \$ 187 |
| Accrued Wages | | 42,074 |
| Due to County Funds | - | 200,309 |
| Intergovernmental Payable | - | 100,792,251 |
| Undistributed Monies | - | 2,752,276 |
| <i>Total Liabilities</i> | <u>-</u> | <u>\$ 103,787,097</u> |
| Net Position | | |
| Held in Trust for Nursing Home | 46,373 | |
| Held in Trust for Children's Services | 194,460 | |
| Held in Trust for Mental Retardation | 288,036 | |
| Held in Trust for Law Enforcement | 157,255 | |
| Held in Trust for Scholarship | 83,186 | |
| <i>Total Net Position</i> | <u>\$ 769,310</u> | |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
Statement of Changes in Fund Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2012

| | Private Purpose Trusts |
|---------------------------------------|---------------------------|
| Additions | |
| Contributions | \$ 261,519 |
| Interest | 4,130 |
| <i>Total Additions</i> | 265,649 |
| Deductions | |
| Other Operating Expenses | 367,568 |
| <i>Change in Net Position</i> | (101,919) |
| <i>Net Position Beginning of Year</i> | 871,229 |
| <i>Net Position End of Year</i> | \$ 769,310 |

The notes to the financial statements are an integral part of this statement.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

Ashtabula County, Ohio (The County) was created in 1807. The County is governed by a board of three Commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, and Sheriff. Also elected are three Common Pleas Court Judges, a Probate and Juvenile Court Judge, and two County (Area) Court Judges. Although these elected officials manage the internal operations of their respective departments, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Ashtabula County, this includes the Children Services Board, the Ashtabula County Board of Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, the Department of Job and Family Services, the Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

Blended Component Units – The Ashtabula County 503 Corporation and the Ashtabula County Convention Facilities Authority are considered blended component units of the County by virtue of meeting the criteria noted above.

Ashtabula County 503 Corporation – The Ashtabula County 503 Corporation (the “Corporation”) is a non-profit corporation established pursuant to the laws of the State of Ohio to administer the U.S. Small Business Administration's 503/504 Loan Program. The Corporation also administers and services Revolving Loan Funds from the Economic Development Administration as a co-grantee and the Ohio Department of Development as an administering agency for the County.

Ashtabula County Convention Facilities Authority – The County Commissioners, by resolution, created a Convention Facilities Authority (CFA) under the authority granted to it by Chapter 351 of the Ohio Revised Code and further authorized the CFA to levy an excise tax of 2 percent on lodging within the County to assist the County in paying the cost of the Geneva State Park Lodge and Conference Center, to pay principal, interest and premium on bonds issued; to pay operating and maintenance costs of those facilities; and to pay the operating costs of the authority.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Six directors were appointed by the County Commissioners. One shall be a representative of the townships in the County, one shall be a representative of a major business trade association located in the County, and one shall be a representative of the Convention and Visitors' Bureau operating within the County. Not more than three of the persons appointed under this division shall be members of the same political party.

Discretely Presented Component Units – The component unit columns in the financial statements identify the financial data of the County's component units, Ash Craft Industries and the Northeast Ohio Regional Airport. They are reported separately to emphasize that they are legally separate from the County.

Ash Craft Industries – Ash Craft Industries (the Industry) is a legally separate, non-profit organization, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Industry, under a contractual agreement with the Ashtabula County Board of Developmental Disabilities provides employment for developmentally disabled citizens. The Ashtabula County Board of DD provides the Industry with expenses and personnel for operation of the Industry, including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Industry and the Industry's sole purpose of providing assistance to the developmentally disabled adults of Ashtabula County, the Industry is reflected as a component unit of Ashtabula County. The Industry has a December 31 fiscal year end. Separately issued financial statements can be obtained from Ash Craft Industries, 2505 South Ridge East, Ashtabula, Ohio 44004.

Northeast Ohio Regional Airport – The Northeast Ohio Regional Airport (the Airport) was created by a resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport is governed by a nine member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the Airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. The Airport has a December 31 year end. Separately issued financial statements can be obtained from the Northeast Ohio Regional Airport, 2382 Airport Rd., Jefferson, Ohio 44047.

Information related to Ash Craft Industries and the Northeast Ohio Regional Airport is presented in Notes 26 and 27 to the basic financial statements.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Ashtabula County. Accordingly, the activity of the following districts is presented as agency funds within the County's financial statements:

General Health District
Soil and Water Conservation District
Ashtabula County Metroparks

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 11, 21 and 22 to the basic statements. These organizations are:

County Risk Sharing Authority, Inc. (CORSAs)
County Employee Benefits Consortium of Ohio, Inc. (CEBCO)
Ashtabula County District Library
Ashtabula County Port Authority
Ashtabula County Metroparks
Northeast Ohio Community Alternative Program Facility
Children's Cluster Committee
Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)
Heartland East Administrative Services Center (Heartland)
North East Ohio Network (N.E.O.N)
EASTGATE Regional Council of Governments

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Ashtabula have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Motor Vehicle and Gas Tax Fund The motor vehicle and gas tax special revenue fund is used to account for all revenue received by the County for Motor Vehicle and Gas Tax. The revenue is spent for road and bridge infrastructure.

Public Assistance Fund The public assistance special revenue fund is used to account for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers of medical assistance, and for certain public social services.

Children Services Board The Children Services Board special revenue fund is used to account for monies received from a county-wide property tax, Federal and State grants, support collections and VA and social security paid for the benefit of children. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

County Board of Developmental Disabilities Fund The County Board of Developmental Disabilities special revenue fund is used to account for the operation of a school and programs for the developmentally disabled. Revenue sources are County-wide property tax levies and several Federal and State grants and subsidies.

Nursing Home Fund The nursing home special revenue fund is used to account for the revenues and expenditures incurred in the operation of the Ashtabula County Nursing Home.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Community Mental Health Fund The Community Mental Health special revenue fund is used to account for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public at large.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned to a particular purpose.

Proprietary Fund Type Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The sewer district, water district, and Geneva State Lodge funds are the County's major enterprise funds.

Sewer District Fund – The sewer district fund accounts for the provision of sanitary sewer service to the residents and commercial users located within the County.

Water District Fund – The water district fund accounts for the provisions of water service to the residents and commercial users located within the County.

Geneva State Park Lodge Fund – The Geneva State Lodge fund accounts for the operations of the Lodge and the construction related debt service payments.

Internal Service Fund Internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for employee medical benefits risk pool payments and the workers' compensation self-insurance plan.

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received in trust for: the Board of Developmental Disabilities, Children's Trust, County Trust, County Home Resident Trust, Law Enforcement and the Nursing Home Memorial Foundation. The County's agency funds primarily account for property taxes, special assessments, and other "pass through" monies to be disbursed to local governments other than the County.

C. Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net position. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary fund activities.

The private purpose trust funds are reported using a flow of economic resources measurement focus.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unavailable revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, revenue in lieu of taxes, grants, entitlements, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see note 8), state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fines and forfeitures, interest, grants and entitlements, charges for services and rentals.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of net position and balance sheets will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statements of net position and balance sheets report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance 2013 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, intergovernmental grants, homestead and rollback State assistance receipts and other receivables collected outside of the available period. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

E. Pooled Cash and Cash Equivalents

To improve cash management, all cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents."

During 2012, investments were limited to State Treasurer's Asset Reserve (STAR Ohio), money market mutual funds, federal national mortgage association bonds, federal home loan bank bonds, United States Treasury Bills and donated common stock.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2012.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2012 amounted to \$398,661, which includes \$334,624 assigned from other County funds.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented in the statement of net position as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. Limited cash held by the Sheriff, Prosecutor, Mental Health and Recovery Services Board, Board of Developmental Disabilities, Convention Facilities Authority and grant funds managed by Ashtabula County 503 Corp are included in this line item.

The County's contract with the Delaware North Corporation to manage the Geneva State Park Lodge specifies that a certain percentage of gross revenues are to be deposited on a monthly basis in a separate bank account to be used for capital expenditures to maintain the facilities, furniture and fixtures. This money is held separate from the County's central bank account and is presented in the statement of net position as "Cash and Cash Equivalents Restricted Cash."

The County utilizes a jointly governed organization (NEON) to provide services to developmentally disabled residents within the County. The balance in this account is presented in the statement of net asset as "Cash and Cash Equivalents with Fiscal Agents" and represents the monies held for the County.

A covenant of the revenue bonds issued for the construction of the Geneva State Park Lodge dictates that the County maintains a trust account held in reserve to ensure servicing of the debt. The balance in this account is presented in the statement of net position as "Cash and Cash Equivalents with Fiscal Agents" and represents the monies held for the County.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

H. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the Geneva State Park Lodge fund represent money set aside for repairs and improvements to the facility and equipment, to meet a requirement in a lease agreement with the State of Ohio; and the balance of debt proceeds to be used for the construction on an outdoor pool at the facility.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

I. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All reported capital assets, except for land, construction-in-progress and general infrastructure are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Infrastructure assets related to business-type activities pertain to the water and wastewater utility operations. Infrastructure assets related to governmental activities consist of County roads and bridges.

Depreciation of capital assets is computed using the straight-line method over the following useful lives:

| Description | Governmental | Business-Type |
|--------------------------------------|-----------------|-----------------|
| | Activities | Activities |
| | Estimated Lives | Estimated Lives |
| Building and Improvements | 40 Years | 40 Years |
| Improvements Other than Buildings | 20-50 Years | 20-50 Years |
| Equipment and Machinery | 5-15 Years | 5-15 Years |
| Infrastructure-sewer and water lines | 50 Years | 50 Years |
| Furniture and Fixtures | 15 Years | 15 Years |
| Vehicles | 6-10 Years | 10 Years |

Infrastructure assets consist of County roads and bridges and includes infrastructure acquired prior to December, 1980. These assets are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information.

J. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance restriction. Interfund balances are eliminated in the government-wide statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

K. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

The entire compensated absence liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

L. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Bonds, capital leases, and long-term loans are recognized as a liability on the government fund financial statements when due.

M. Net position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include court programs, delinquent real estate tax collection, 911 system and economic development.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

N. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioners, which may be expressed by a motion but need not be passed by formal action, such as a resolution.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer services, the health insurance and workers' compensation internal service programs. Operating expenses are necessary costs incurred to provide the goods or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating.

P. Interfund Activity

Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Q. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

R. Budgetary Data

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the 503 Corporation special revenue fund, a blended component unit, the Convention Facilities Authority special revenue fund, a blended component unit, the Redevelopment Tax Equivalent debt service fund, the Sewer District, Water District, Geneva State Park Lodge enterprise funds, and the private purpose trust funds are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by County Commissioners.

The legal level of control has been established by County Commissioners at the object level within each department for all funds.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time the original and final appropriations were enacted by the County Commissioners.

The appropriations resolution is subject to amendment by the County Commissioners throughout the year with the restriction that appropriations may not exceed estimated revenues by fund. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year, including all supplemental appropriations.

S. Payment in Lieu of Taxes

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF BUDGET BASIS FUND BALANCES, FUND BALANCES AND NET POSITION

A. Change in Accounting Principles

For 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – and amendment of GASB Statement No. 53" Fund Balance Reporting and Governmental Fund Type Definitions" and Statement No. 65, "Items Previously Reported as Assets and Liabilities."

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County's financial statements.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2012 financial statements and resulted in a restatement of beginning net position/fund balance.

During 2012, the County also changed its method of calculating long-term compensated absences from the vesting to the termination method. This change in accounting method did not require a restatement of beginning net position/fund balance.

B. Restatement of Prior Year Budget Basis Fund Balance

During 2012, a review of all County funds and how they were combined for GAAP reporting purposes was performed. It was determined that certain funds should be reclassified as listed below:

| Fund | Budget Basis Fund Balance as Previously Reported | Reclassification Adjustment | Restated Budget Basis Fund Balance as Previously Reported |
|------------------------------------|---|--------------------------------|---|
| General Fund | \$4,270,314 | (\$224,145) | \$4,046,169 |
| Emergency Management Agency | 358,156 | (1,500) | 356,656 |
| Community Development Block Grant | 201,633 | 64,910 | 266,543 |
| Certificate of Title Administrator | 439,210 | 1,154 | 440,364 |
| Youth Services | 132,427 | (1,168) | 131,259 |
| Construction Fund | 336,585 | (158) | 336,427 |

A summary of the changes made to the County's general fund follows:

| | |
|---|--------------------|
| General Fund Budget Basis Balance 12/31/11 | \$4,270,314 |
| Redevelopment Tax Equivalent Fund Reclassified from General to Debt Service | (573,194) |
| Escheated Fund Reclassified from General to Agency | (5,599) |
| Insurance Fund Reclassified from General Fund to Agency | (10,305) |
| Economic Development Reclassified from Special Revenue to General | 140,277 |
| Board of Elections Grant Fund Reclassified from Special Revenue to General | 2,010 |
| Refundable Occupancy Permit Escrow Reclassified from Agency to General | 219,820 |
| Child Abuse Grant Fund Reclassified from Special Revenue to General | 1,520 |
| A portion of the Youth Services Fund Reclassified from Special Revenue to General | 1,168 |
| A portion of the Construction Fund Reclassified from Capital Projects to General | 158 |
| Restated General Fund Budget Basis Balance 12/31/11 | <u>\$4,046,169</u> |

The Neighborhood Stabilization Grant fund which was previously reported as its own Nonmajor special revenue fund was reclassified and restated into Community Development Block Grant fund nonmajor special revenue fund as of 12/31/11. The balance reclassified was \$64,910.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

B. Restatement of Prior Year Fund Balance

| | General | Motor Vehicle and Gas Tax | Public Assistance | Children Services | County Board of Developmental Disabilities |
|-----------------------------------|--------------------|---------------------------------|----------------------|----------------------|--|
| Fund Balance at 12/31/11 | \$5,707,866 | \$3,897,949 | \$618,065 | \$2,539,826 | \$10,291,343 |
| Change in Fund Classification | (223,674) | 0 | 0 | 0 | 0 |
| Adjusted Fund Balance at 12/31/11 | <u>\$5,484,192</u> | <u>\$3,897,949</u> | <u>\$618,065</u> | <u>\$2,539,826</u> | <u>\$10,291,343</u> |

| | Nursing Home | Community Mental Health | Nonmajor Governmental Funds | Total Governmental Funds |
|-----------------------------------|------------------|-------------------------------|-----------------------------------|--------------------------------|
| Fund Balance at 12/31/11 | \$735,802 | \$3,361,708 | \$12,650,036 | \$39,802,595 |
| Change in Fund Classification | 0 | 0 | 529,863 | \$306,189 |
| Adjusted Fund Balance at 12/31/11 | <u>\$735,802</u> | <u>\$3,361,708</u> | <u>\$13,179,899</u> | <u>\$40,108,784</u> |

The change in fund classification for the Nonmajor governmental funds includes reclassifying the redevelopment tax equivalent fund from the General fund to a Nonmajor debt service fund and reclassifying the Convention Facilities Authority out of the Lodge enterprise fund and making it a Nonmajor special revenue fund. The amounts for these two reclassifications were \$573,194 and \$101,802, respectively.

In addition, funds previously classified as Nonmajor funds were reclassified into the general fund. These included the Economic Development special revenue fund with a beginning balance of \$140,277, the Board of Elections Grants special revenue fund with a balance of \$2,010 and small amounts of other Nonmajor funds totaling \$2,846 were reclassified into General fund. The net effect on the Nonmajor governmental funds after all of these restatements was an increase to fund balance of \$529,863.

C. Restatement of Prior Year Fund Net Position

| | Sewer District | Water District | Geneva State park Lodge | Total |
|---|--------------------|--------------------|-------------------------------|---------------------|
| Net Position at 12/31/11 | \$9,389,760 | \$3,841,331 | (\$2,987,951) | \$10,243,140 |
| Reclassification of Convention Facilities Authority | 0 | 0 | (101,802) | (101,802) |
| GASB 65 Adjustment - Deferred Charges | 0 | (16,636) | (384,056) | (400,692) |
| Addition of Airport WWTP to Capital Assets | <u>307,169</u> | <u>0</u> | <u>0</u> | <u>307,169</u> |
| Adjusted Net Position at 12/31/11 | <u>\$9,696,929</u> | <u>\$3,824,695</u> | <u>(\$3,473,809)</u> | <u>\$10,047,815</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

D. Restatement of Prior Year Government Wide Net Position

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|----------------------|
| Net Position at 12/31/11 | \$180,525,058 | \$10,130,138 | \$190,655,196 |
| Reclassification of Refundable Permit Occupancy Escrow | 220,291 | 0 | 220,291 |
| Reclassification of Insurances Fund | (10,305) | 0 | (10,305) |
| Reclassification of Escheated Fund | (5,599) | 0 | (5,599) |
| Reclassification of Convention Facilities Authority | 101,802 | (101,802) | 0 |
| GASB 65 Adjustment - Deferred Charges | 0 | (400,692) | (400,692) |
| Addition of Airport WWTP to Capital Assets | 0 | 307,169 | 307,169 |
| Adjusted Net Position at 12/31/11 | <u>\$180,831,247</u> | <u>\$9,934,813</u> | <u>\$190,766,060</u> |

NOTE 4: BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual – are presented in the basic financial statements for the general and major special revenue funds. The major differences between the budget basis and the GAAP basis (generally accepted accounting principles) are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than as a part of restricted, committed and assigned fund balances (GAAP).
4. Unrecorded cash, which consists of in-transit court cash and unrecorded interest, is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
5. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
6. *Certain funds have legally separate adopted budgets (budget) but are included in the General Fund (GAAP).

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

*As part of Governmental Accounting Standards Board No. 54 "Fund Balance Reporting", certain funds that are legally budgeted in separate special revenue funds are considered part of the General fund on a GAAP basis. This included the certificate of title administrator special revenue fund.

In addition, the County does not budget for various operations in the general fund. The activities of the various general accounts are included in the general fund on the GAAP financial statements. The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds.

**Net Change in Fund Balance
General and Major Special Revenue Funds**

| | General | Motor Vehicle and Gas Tax | Public Assistance | Children's Services |
|--|-------------|------------------------------|----------------------|------------------------|
| GAAP Basis | (\$404,491) | (\$277,977) | (\$264,927) | (\$151,169) |
| Unrecorded Cash | (1,325) | 0 | 0 | 0 |
| Net Adjustment for Revenue Accruals | (583,225) | 12,516 | 2,842 | (425,411) |
| Advances In | 32,118 | 0 | 0 | 0 |
| Advances Out | (32,118) | 0 | 0 | 0 |
| Net Adjustment for Expenditure Accruals | 416,756 | 33,739 | 124,920 | 79,148 |
| Adjustment for Funds Budgeted as Special Revenue | 224,387 | 0 | 0 | 0 |
| Adjustment for Encumbrances | (530,951) | (92,565) | (764,604) | (204,867) |
| Budget Basis | (\$878,849) | (\$324,287) | (\$901,769) | (\$702,299) |

| | County Board of Developmental Disabilities | Nursing Home | Community Mental Health |
|--|---|-----------------|-------------------------------|
| GAAP Basis | (\$150,493) | (\$8,886) | (\$1,111,141) |
| Unrecorded Cash | 0 | 0 | 0 |
| Net Adjustment for Revenue Accruals | (1,242,405) | 307,218 | 505,871 |
| Advances In | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 |
| Net Adjustment for Expenditure Accruals | 1,233,262 | (243,368) | 523,314 |
| Adjustment for Funds Budgeted as Special Revenue | 0 | 0 | 0 |
| Adjustment for Encumbrances | (246,054) | (54,548) | (648) |
| Budget Basis | (\$405,690) | \$416 | (\$82,604) |

NOTE 5: ACCOUNTABILITY

At December 31, 2012, the Sheriff's Policing Revolving Fund had a deficit fund balance of \$32,111. This deficit was the result of adjustments for accrued liabilities. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

At December 31, 2012, the Geneva State Park Lodge enterprise fund had deficit net position of \$3,134,359. This deficit was caused by the financing of start-up expenses and by the recognition of depreciation expense. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur. The County has contracted with Delaware North to manage the Geneva State Park Lodge. Therefore, the operating income and expenses are not reported in these financial statements. Only the net profit or loss is reported, along with the assets, liabilities, other revenues and expenses of the Lodge. The gross operating revenues and expenses for 2012 are:

| | <u>Geneva State Park</u> |
|---|--------------------------|
| <i>Operating Revenues:</i> | |
| Total Sales, Including Lodging, Food & Retail Sales | \$5,414,435 |
| Other Income | 290,701 |
| <i>Total Operating Revenues</i> | <u>5,705,136</u> |
| <i>Operating Expenses:</i> | |
| Cost of Sales | 723,264 |
| Payroll & Related Expenses | 2,241,220 |
| Utilities | 319,257 |
| Other Controllable Expenses | 1,631,831 |
| <i>Total Operating Expenses</i> | <u>4,915,572</u> |
| Operating Profit | 789,564 |
| Non-Operating Expenses | (342,268) |
| Management Fee | (246,223) |
| Pre-Tax Profit | <u><u>\$201,073</u></u> |

NOTE 6: DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into two categories, active and inactive. Active deposits are public monies determined to be necessary to meet current demand upon the treasury. Active monies must be maintained either as cash in the County Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
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2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
8. Up to twenty-five percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and mature within 270 days after purchase.
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
9. Fifteen percent of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase
10. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rate commercial paper.
11. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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Notes to the Basic Financial Statements (Continued)
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Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial Credit Risk Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$39,535,773, of which \$2,270 was cash on hand. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2012, \$31,358,772 of the County's bank balance of \$41,601,871 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Investments

Investments are reported at fair value. As of December 31, 2012, the County had the following investments:

| Investment Type | Fair Value | Investment Maturities | |
|--|----------------------|-----------------------|---------------------|
| | | 12 Months or Less | 3-5 Years |
| STAROhio | \$ 10,006,117 | \$ 10,006,117 | \$ - |
| KeyCorp Common Stock | 31,314 | - | 31,314 |
| Money Market Mutual Funds | 511,266 | 511,266 | - |
| US Treasury Bills | 559,340 | 559,340 | - |
| Federal National Mortgage Association Bonds | 2,005,840 | - | 2,005,840 |
| Federal Home Loan Bank Bonds | 1,001,120 | - | 1,001,120 |
| Total Investments | <u>\$ 14,114,997</u> | <u>\$ 11,076,723</u> | <u>\$ 3,038,274</u> |

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Notes to the Basic Financial Statements (Continued)
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Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements' for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The U.S. Treasury bills, Federal National Mortgage Association bonds, Federal Home Loan bank bonds, Key Corporation preferred stock are exposed to custodial credit risk in that they are uninsured, not registered in the County's name and held by the counterparty, not in the County's name. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Credit Risk The County's investments in Federal Agencies and in the Money Market Funds were rated AA+ by Standard & Poor's and Fitch Ratings and Aaa by Moody's Investors Service. Investments in STAR Ohio were rated AAAM by Standard & Poor's. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2012. The following is the County's investment allocation at December 31, 2012:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Percent of Total</u> |
|--|----------------------|-------------------------|
| STAR Ohio | \$ 10,006,117 | 70.9% |
| Federal National Mortgage Assoc. Bonds | 2,005,840 | 14.2% |
| Federal Home Loan Bank Bonds | 1,001,120 | 7.1% |
| U.S. Treasury Bills | 559,340 | 4.0% |
| Money Market Mutual Funds | 511,266 | 3.6% |
| KeyCorp Common Stock | 31,314 | 0.2% |
| Total Investments | <u>\$ 14,114,997</u> | <u>100.0%</u> |

Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the Statement of Net Position as of December 31, 2012:

| <u>Cash and Investments per Note Disclosure</u> | | <u>Cash and Investments per Statement of Net Position</u> | |
|---|---------------------|---|---------------------|
| Carrying amount of deposits | \$39,535,773 | Governmental Activities | \$38,461,330 |
| Investments | 14,114,997 | Business-Type Activities | 5,390,326 |
| Cash on hand | 2,270 | Private-purpose trust funds | 769,182 |
| Total | <u>\$53,653,040</u> | Agency funds | 9,032,202 |
| | | Total | <u>\$53,653,040</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 7: PROPERTY TAXES

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of the 2011 taxes. Property tax payments received during 2012 for tangible personal property (other than public utility property) are for delinquent personal property taxes.

2012 real property taxes were levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by the State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2012.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2012 public utility property taxes became a lien December 31, 2011, are levied after October 1, 2011 and are collected in 2012 with real property.

The full tax rate for all County operations for the year ended December 31, 2012 was \$11.02 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2012 property tax receipts were based are as follows:

| | |
|----------------------------------|-------------------------|
| Real property | \$ 1,697,920,400 |
| Public utility personal property | <u>91,285,630</u> |
| Total assessed value | <u>\$ 1,789,206,030</u> |

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2012 for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred inflows of resources – property taxes since the current taxes were not levied to finance 2012 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is reported as deferred inflows of resources – unavailable revenue.

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Notes to the Basic Financial Statements (Continued)
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NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets and liabilities, the statement of net position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements represent either a consumption of net position that applies to a future period (deferred outflow) or an acquisition of net position that applies to a future period (deferred inflow) and will not be recognized as an outflow (expense) or inflow (revenue) until that time. The County has nonexchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as a deferred inflow on the government-wide statement of net position in the amount of \$14,236,000.

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund balance sheet for the following:

| Fund | Deferred Inflows of Resources: | | | | | | Total |
|--|--------------------------------|------------------|---------------------|-------------------------------|------------------|-----------------------------|--------------------|
| | Property Taxes | Sales Tax | Special Assessments | Other Governmental Assistance | Grants | Charges for Service & Other | |
| General Fund | \$351,666 | \$700,623 | \$0 | \$1,009,457 | \$0 | \$54,131 | \$2,115,877 |
| Motor Vehicle & Gas Tax | 0 | 0 | 0 | 2,407,412 | 0 | 0 | 2,407,412 |
| Public Assistance | 142,844 | 0 | 0 | 85,099 | 79,311 | 0 | 307,254 |
| Children Services | 312,870 | 0 | 0 | 191,761 | 0 | 0 | 504,631 |
| County Board of Developmental Disabilities | 706,919 | 0 | 0 | 402,649 | 0 | 0 | 1,109,568 |
| Community Mental Health | 57,510 | 0 | 0 | 553,187 | 335,117 | 0 | 945,814 |
| Other Governmental Funds | 97,079 | 0 | 200,524 | 62,338 | 113,412 | 42,704 | 516,057 |
| Total | \$1,668,888 | \$700,623 | \$200,524 | \$4,711,903 | \$527,840 | \$96,835 | \$7,906,613 |

NOTE 9: PERMISSIVE SALES AND USE TAX

In April 1977, the County Commissioners, by resolution imposed a 1/2 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax. At the November 1977 general election a renewal of the tax was approved by the voters of the County. On July 1, 1985, the County Commissioners by resolution imposed an additional 1/2 percent tax.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-vie days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

Proceeds of the tax are credited to the County's general fund and provide financing for current operating expenditures.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 10: RECEIVABLES

Receivables at December 31, 2012 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2012 were \$1,356,951. \$959,790 is expected to be collected in more than one year and the amount of delinquent special assessments was \$67,743.

A summary of the principal items of intergovernmental receivables follows:

| | <u>Amount</u> |
|---------------------------------------|----------------------------|
| <i>Governmental Activities</i> | |
| Local Government | \$ 403,374 |
| Casino Revenue | 445,873 |
| Homestead and Rollback | 997,106 |
| Motor Vehicle License Tax | 1,719,962 |
| Motor Vehicle Gas Tax | 1,109,551 |
| Grants | 1,678,288 |
| Medicaid Reimbursements | 523,297 |
| Total | <u><u>\$ 6,877,451</u></u> |

NOTE 11: SHARED RISK POOL**A. *County Risk Sharing Authority, Inc. (CORSA)***

County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-three counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2012 was \$491,390.

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Notes to the Basic Financial Statements (Continued)
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B. County Employee Benefits Consortium of Ohio, Inc.

The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

NOTE 12: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2012, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

I. Liability

| | |
|---|--------------|
| General Liability | \$ 1,000,000 |
| Law Enforcement Liability | 1,000,000 |
| Automobile Liability | 1,000,000 |
| Public Official Errors and Omissions Liability | 1,000,000 |
| Excess Liability | 5,000,000 |
| Uninsured Motorists Liability | 250,000 |
| Ohio Stop Gap (Additional Workers' Compensation Coverage) | 1,000,000 |
| Medical Professional Liability | 6,000,000 |
| Jail Doctor Coverage | 1,000,000 |

II. Property

| | |
|--|-------------|
| Building and Contents – Replacement Cost | 168,220,178 |
| Other Property Insurance: | |
| Bridges | 7,605,796 |
| Contractors Equipment | 100,000,000 |
| Data Processing Equipment | 100,000,000 |
| Property in Transit | 100,000 |
| Extra Expense | 1,000,000 |
| Flood and Earthquake | 100,000,000 |
| Valuable Papers and Records | 1,000,000 |
| Automobile Physical Damage | 1,000,000 |
| Automatic Acquisition | 5,000,000 |
| Unintentional Omissions | 250,000 |
| Equipment Breakdown | 100,000,000 |
| Crime Insurance | 1,000,000 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The County Board of Developmental Disabilities purchases hospital/medical, dental, drug and vision insurance benefits for its employees through Ohio Association of County Boards Trust Health Care Alliance.

In 2012, the County participated in a risk-sharing pool, the County employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims of \$854,160 have been accrued as a liability based on estimate by a third-party administrator.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for injured employees. Claims expense of \$171,820 for 2012 is accrued as a liability at year end. The reserve for future claims liability of \$260,139 is reported as a long-term liability on the statement of net position, based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported.

The claims liability reported at December 31, 2012, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in total claims activity for 2011 and 2012 were:

| | Balance at Beginning of Year | Current Year Claims | Claim Payments | Balance at End of Year |
|------|------------------------------------|---------------------------|-------------------|------------------------------|
| 2011 | \$ 1,138,907 | \$ 6,818,639 | \$ 6,545,073 | \$ 1,412,473 |
| 2012 | 1,412,473 | 6,277,095 | 6,403,449 | 1,286,119 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2012 follows:

| | Balance 01/01/2012 | Additions | Deletions | Balance 12/31/2012 |
|--|-----------------------|----------------------|-----------------------|-----------------------|
| Governmental Activities | | | | |
| <i>Capital Assets Not Being Depreciated:</i> | | | | |
| Land | \$ 712,055 | \$ - | \$ (44,570) | \$ 667,485 |
| Infrastructure | 110,227,961 | - | - | 110,227,961 |
| Construction in Progress | 1,521,442 | 907,060 | (1,773,333) | 655,169 |
| <i>Total Capital Assets Not Being Depreciated</i> | <u>112,461,458</u> | <u>907,060</u> | <u>(1,817,903)</u> | <u>111,550,615</u> |
| <i>Capital Assets, Being Depreciated:</i> | | | | |
| Buildings | 29,879,884 | 1,773,333 | (171,617) | 31,481,600 |
| Improvements Other Than Buildings | 880,413 | - | - | 880,413 |
| Equipment | 7,349,797 | 231,091 | - | 7,580,888 |
| Intangibles | 1,103,635 | - | (5,500) | 1,098,135 |
| Vehicles | 6,182,606 | 461,152 | (36,988) | 6,606,770 |
| <i>Total Capital Assets, Being Depreciated</i> | <u>45,396,335</u> | <u>2,465,576</u> | <u>(214,105)</u> | <u>47,647,806</u> |
| <i>Less Accumulated Depreciation:</i> | | | | |
| Buildings | (7,849,086) | (568,466) | 72,288 | (8,345,264) |
| Improvements Other Than Buildings | (322,720) | (29,995) | - | (352,715) |
| Equipment | (4,175,633) | (319,610) | - | (4,495,243) |
| Intangibles | (150,983) | (98,832) | - | (249,815) |
| Vehicles | (3,032,589) | (399,051) | 33,288 | (3,398,352) |
| <i>Total Accumulated Depreciation</i> | <u>(15,531,011)</u> | <u>(1,415,954) *</u> | <u>105,576</u> | <u>(16,841,389)</u> |
| <i>Total Capital Assets Being Depreciated, Net</i> | <u>29,865,324</u> | <u>1,049,622</u> | <u>(108,529)</u> | <u>30,806,417</u> |
| <i>Total Governmental Capital Assets, Net</i> | <u>\$ 142,326,782</u> | <u>\$ 1,956,682</u> | <u>\$ (1,926,432)</u> | <u>\$ 142,357,032</u> |

*Depreciation expense was charged to governmental functions as follows:

| | |
|---------------------------|---------------------|
| General Government: | |
| Legislative and Executive | \$ 335,533 |
| Judicial | 41,160 |
| Public Safety | 241,410 |
| Public Works | 227,522 |
| Health | 312,608 |
| Human Services | 257,721 |
| | <u>\$ 1,415,954</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

| | Restated Balance 01/01/2012 | Additions | Deletions | Ending Balance 12/31/2012 |
|--|-----------------------------------|------------------------------|--------------------|---------------------------------|
| Business-Type Activities: | | | | |
| <i>Capital Assets Not Being Depreciated:</i> | | | | |
| Land | \$ 218,083 | \$ - | \$ - | \$ 218,083 |
| Construction in Progress | 3,987,250 | 311,684 | - | 4,298,934 |
| <i>Total Capital Assets Not Being Depreciated</i> | <u>4,205,333</u> | <u>311,684</u> | <u>-</u> | <u>4,517,017</u> |
| <i>Capital Assets, Being Depreciated:</i> | | | | |
| Buildings | 22,914,455 | - | - | 22,914,455 |
| Water and Sewer System | 47,676,084 | 115,253 | - | 47,791,337 |
| Equipment | 2,848,256 | 5,861 | - | 2,854,117 |
| Vehicles | 301,640 | 73,823 | - | 375,463 |
| <i>Total Capital Assets, Being Depreciated</i> | <u>73,740,435</u> | <u>194,937</u> | <u>-</u> | <u>73,935,372</u> |
| <i>Less Accumulated Depreciation:</i> | | | | |
| Buildings | (7,339,025) | (651,670) | - | (7,990,695) |
| Water and Sewer System | (24,716,172) | (1,074,821) | - | (25,790,993) |
| Equipment | (2,467,196) | (18,556) | - | (2,485,752) |
| Vehicles | (140,383) | (22,795) | - | (163,178) |
| <i>Total Accumulated Depreciation</i> | <u>(34,662,776)</u> | <u>(1,767,842)</u> | <u>-</u> | <u>(36,430,618)</u> |
| <i>Total Capital Assets Being Depreciated, Net</i> | <u>39,077,659</u> | <u>(1,572,905)</u> | <u>-</u> | <u>37,504,754</u> |
| <i>Total Business-Type Capital Assets, Net</i> | <u><u>\$ 43,282,992</u></u> | <u><u>\$ (1,261,221)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 42,021,771</u></u> |

NOTE 14: DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2012 member contribution rates were 10.0 percent of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 11.5 and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively.

The 2012 employer contribution rate for state and local employers was 14.0 percent of covered payroll, of which 4.0 and 6.05 percent was used to fund health care coverage for retirees in the traditional plan and the Combined Plan, respectively. The law enforcement and public safety division employer contribution rate 18.1 percent of covered payroll, of which 4.0 percent was used to fund health care coverage for retirees.

The County's required contributions for pension obligations to traditional and combined plans for the years ended December 31, 2012, 2011 and 2010 were \$4,516,001, \$4,878,909 and \$4,845,333, respectively. The full amount has been contributed for 2011 and 2010, and 96 percent has been contributed for 2012 with the remainder being presented as "intergovernmental payable" in the governmental activities column of the statement of net position. Contributions to the member-directed plan for 2012 were \$71,693 made by the County and \$51,209 made by the plan members.

In June 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This accounting standard replaces GASB Statement No. 27, and is effective for employer fiscal years beginning after June 15, 2014. The impact on the County, if any, is not readily determinable at this time.

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Notes to the Basic Financial Statements (Continued)
December 31, 2012

B. State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at www.strsoh.org.

Plan Options - New members have a choice of three retirement plan; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplies by a percentage that varies based on years of service, or an allowance based on a member's annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by the Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2012, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2012, were 10 percent of covered payroll for members and 14 percent for employers. The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2012, 2011 and 2010 were \$100,405, \$144,925, and \$148,120, respectively. 97 percent has been contributed for 2012 and 100 percent has been contributed for 2011 and 2010.

NOTE 15: POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age and service retirees under the traditional pension and combined plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.0 percent of covered payroll and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB plan.

OPERS' post employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional plan was 4.0 percent during calendar year 2012. The portion of employer contributions allocated to health care for members in the combined plan was 6.05 percent during calendar year 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$1,269,911, \$2,375,435 and \$2,390,360 respectively; 96 percent has been contributed for 2012 and 100 percent for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description – The County contributes to a cost-sharing multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined Pension Plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by visiting the STRS Ohio website at www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2012, 2011 and 2010 were \$7,723, \$10,352 and \$10,580, respectively. 97 percent has been contributed for 2012 and 100 percent has been contributed for 2011 and 2010.

NOTE 16: COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Compensatory time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees. Upon retirement or death, twenty-five (25) percent of an employee's accumulated, unused sick leave is paid, up to a maximum of 240 hours.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 17: LONG-TERM OBLIGATIONS

| Debt Issue | Interest Rate | Original Issue Amount | Date of Maturity |
|--|------------------|--------------------------|---------------------|
| Governmental Activities: | | | |
| 4-H Building Bonds-2000 | 5.00% | 126,000 | 12/1/2030 |
| Nursing Home Improvement Bonds-2003 | 4.50% | 3,500,000 | 5/1/2031 |
| Road Improvement Bond-2003 | 4.95% | 225,000 | 8/1/2014 |
| OPWC Loan-Cork Cold Springs Road/Bridges-2004 | 0.00% | 50,000 | 1/1/2015 |
| OPWC Loan-State Road Safety Realignment-2006 | 0.00% | 100,000 | 1/1/2017 |
| OPWC Loan-Clay Street Phase 5-2009 | 0.00% | 149,714 | 1/1/2022 |
| Private Activity Bond - Cook Road Improvement - 2006 | 7.00% | 92,000 | 10/5/2026 |
| Various Capital Improvement G.O. Bonds-2010 | 7.00% | 3,000,000 | 12/31/2030 |
| Children Services Building Imp. G.O. Bonds-2012 | 2.75% | 800,000 | 8/1/2019 |
| Business-Type Activities: | | | |
| Revenue Bonds-Sewer District Improv.-1998 #1 | 5.00% | 509,700 | 1/1/2028 |
| Revenue Bonds-Water System Acquisition Bonds-2005 | 3.97% | 5,311,000 | 6/1/2035 |
| Revenue Bonds-Geneva State Park Lodge-2004 | 5.66% | 14,200,000 | 6/1/2029 |
| Lodge & Conference Center Improvement Notes-2011 | 2.15% | 6,700,000 | 5/23/2012 |
| OWDA Loan-Palmer Avenue-1994 | 3.54% | 684,854 | 7/4/2014 |
| OWDA Loan-County Line Road Waterline-1994 | 7.21% | 175,606 | 1/1/2014 |
| OWDA Loan-Austinburg Sewer Improv.-1998 | 3.20% | 2,095,097 | 1/1/2020 |
| OWDA Loan-Driftwood Sanitary Sewer-2000 | 2.00% | 321,987 | 1/1/2019 |
| OWDA Loan-Rome Rock Creek-2000 | 2.00% | 359,259 | 7/1/2021 |
| OWDA Loan-North Bend Sewer-2000 | 5.77% | 196,919 | 7/1/2020 |
| OWDA Loan-AshCraft Wastewater-2001 | 3.64% | 761,353 | 7/1/2022 |
| OWDA Loan-Holiday Campland Wastewater-2002 | 1.00% | 538,569 | 1/1/2013 |
| OWDA Loan-Water System #2-2004 | 4.34% | 13,220,039 | 7/1/2033 |
| OWDA Loan-Airport-2002 | 5.15% | 41,961 | 7/1/2012 |
| OWDA Loan-Olive Drive Sewer | 3.85% | 79,013 | 7/1/2023 |
| OWDA Loan-Waterline Construction | 4.48% | 1,131,604 | 7/1/2025 |
| OWDA Loan-Waterline Extension 2005 | 4.00% | 117,783 | 7/1/2025 |
| OWDA Loan-Waterline Extension 2006 | 4.00% | 459,849 | 7/1/2037 |
| OWDA Loan-Austinburg Sanitary Sewers 2010 | 4.97% | 293,321 | 7/1/2031 |
| OPWC Loan-Plymouth-Stumpville Road-1999 | 0.00% | 146,000 | 7/1/2019 |
| OPWC Loan-Driftwood Sanitary Sewer-2000 | 0.00% | 316,704 | 1/1/2022 |
| OPWC Loan-Lake Road Waterline Replacement-2003 | 0.00% | 249,515 | 7/1/2024 |
| OPWC Loan-Geneva Area Lake Road Waterline-2005 | 0.00% | 71,948 | 1/1/2027 |
| OPWC Loan-Saybrook Water Tank Improvement-2005 | 0.00% | 349,900 | 7/1/2020 |
| OPWC Loan-Jone/Perry/N. Market Waterline-2005 | 0.00% | 165,000 | 1/1/2026 |
| OPWC Loan-Ashtabula County Water System-2007 | 0.00% | 350,000 | 1/1/2029 |
| OPWC Loan-Generator Replacement Project-2010 | 0.00% | 29,153 | 7/1/2030 |
| OPWC Loan-S.R. 534 Pump Station Replacement-2011 | 0.00% | 140,597 | n/a |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Changes in the County's long-term obligations during 2012 were as follows:

| | Outstanding 12/31/2011 | Additions | Reductions | Outstanding 12/31/2012 | Amounts Due In One Year |
|---|---------------------------|---------------------|-----------------------|---------------------------|----------------------------|
| Governmental Activities: | | | | | |
| <i>General Obligation Bonds (Unvoted):</i> | | | | | |
| 4H Building | \$ 98,900 | \$ - | \$ (3,200) | \$ 95,700 | \$ 3,400 |
| 2010 Various Purpose | 3,000,000 | - | - | 3,000,000 | 300,000 |
| 2003 Nursing Home Improvement | 2,893,000 | - | (92,200) | 2,800,800 | 96,400 |
| 2002 Road Improvement | 67,500 | - | (22,500) | 45,000 | 22,500 |
| 2012 Building Improvement | - | 800,000 | (35,308) | 764,692 | 107,525 |
| <i>Total General Obligation Bonds</i> | <u>6,059,400</u> | <u>800,000</u> | <u>(153,208)</u> | <u>6,706,192</u> | <u>529,825</u> |
| <i>OPWC Loans:</i> | | | | | |
| Cork Cold Springs Road/Bridges | 15,000 | - | (5,000) | 10,000 | 5,000 |
| State Road Safety Realignment | 50,000 | - | (10,000) | 40,000 | 10,000 |
| State Road and Clay Street | 123,929 | - | (12,393) | 111,536 | 12,393 |
| <i>Total OPWC Loans</i> | <u>188,929</u> | <u>-</u> | <u>(27,393)</u> | <u>161,536</u> | <u>27,393</u> |
| <i>Other Long-Term Obligations:</i> | | | | | |
| Cook Road Improvement (TIF) | 78,679 | - | (2,877) | 75,802 | 3,374 |
| Capital Leases | 289,079 | - | (184,986) | 104,093 | 82,448 |
| Claims Payable | 352,780 | 85,861 | (178,502) | 260,139 | 260,139 |
| Compensated Absences | 2,793,131 | 780,812 | (1,054,111) | 2,519,832 | 881,941 |
| <i>Total Other Long-Term Obligations</i> | <u>3,513,669</u> | <u>866,673</u> | <u>(1,420,476)</u> | <u>2,959,866</u> | <u>1,227,902</u> |
| <i>Total Governmental Activities</i> | <u>\$ 9,761,998</u> | <u>\$ 1,666,673</u> | <u>\$ (1,601,077)</u> | <u>\$ 9,827,594</u> | <u>\$ 1,785,120</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

| | Outstanding 12/31/2011 | Additions | (Reductions) | Outstanding 12/31/2012 | Amounts Due In One Year |
|---|---------------------------|---------------------|-----------------------|---------------------------|----------------------------|
| Business-Type Activities: | | | | | |
| Revenue Bonds (Self-Supporting): | | | | | |
| Sewer District Improvement #1 | \$ 334,900 | \$ - | \$ (13,000) | \$ 321,900 | \$ 13,600 |
| Water System Acquisition Bonds | 4,625,000 | - | (123,000) | 4,502,000 | 126,000 |
| Geneva State Park Lodge | 12,125,000 | - | (405,000) | 11,720,000 | 430,000 |
| Unamortized Discount | (77,631) | - | 4,470 | (73,161) | - |
| Total Revenue Bonds | 17,007,269 | - | (536,530) | 16,470,739 | 569,600 |
| General Obligation Notes: | | | | | |
| Lodge & Conference Center Notes | 6,700,000 | 6,400,000 | (6,700,000) | 6,400,000 | 6,400,000 |
| Unamortized Premium | 9,659 | 25,408 | (9,659) | 25,408 | 25,408 |
| Total General Obligation Notes | 6,709,659 | 6,425,408 | (6,709,659) | 6,425,408 | 6,425,408 |
| OWDA Loans: | | | | | |
| Palmer Avenue | 114,069 | - | (44,425) | 69,644 | 46,011 |
| County Line Road Waterline | 30,372 | - | (14,657) | 15,715 | 15,715 |
| Austinburg Sewer Improvement | 933,031 | - | (117,549) | 815,482 | 122,443 |
| Driftwood Sanitary Sewer | 155,965 | - | (17,212) | 138,753 | 17,819 |
| Rome Rock Creek | 188,478 | - | (18,204) | 170,274 | 18,570 |
| North Bend Sewer | 111,115 | - | (10,460) | 100,655 | 11,073 |
| AshCraft Wastewater | 467,062 | - | (37,256) | 429,806 | 38,625 |
| Holiday Campland Wastewater | 56,306 | - | (56,306) | - | - |
| Water System #1 | 10,998,245 | - | (318,036) | 10,680,209 | 331,989 |
| Airport | 2,643 | - | (2,643) | - | - |
| Olive Drive Sewer | 52,572 | - | (3,713) | 48,859 | 3,857 |
| Water Line Construction | 839,680 | - | (46,462) | 793,218 | 48,568 |
| Waterline Extension - 2005 | 77,877 | - | (4,450) | 73,427 | 4,631 |
| Waterline Extension - 2006 | 327,309 | - | (7,662) | 319,647 | 7,965 |
| Austinburg Sanitary Sewers 2010 | 230,322 | - | (14,666) | 215,656 | 14,666 |
| Total OWDA Loans | 14,585,046 | - | (713,701) | 13,871,345 | 681,932 |
| OPWC Loans: | | | | | |
| Plymouth-Stumpville Road | 54,750 | - | (7,300) | 47,450 | 7,300 |
| Driftwood Road | 158,352 | - | (15,835) | 142,517 | 15,835 |
| Lake Road Waterline | 155,884 | - | (12,471) | 143,413 | 12,470 |
| Geneva Area Lake Road Waterline | 54,005 | - | (3,600) | 50,405 | 3,600 |
| Saybrook Water Tank Improvement | 250,154 | - | (21,753) | 228,401 | 21,752 |
| Jones/Perry/N. Market St. Waterline | 139,709 | - | (8,218) | 131,491 | 8,218 |
| Ashtabula County Water System | 288,748 | - | (17,500) | 271,248 | 17,500 |
| Generator Replacement Project | 26,966 | - | (1,457) | 25,509 | 1,457 |
| S.R. 534 Pump Station Replacement | 140,597 | - | - | 140,597 | - |
| Total OPWC Loans | 1,269,165 | - | (88,134) | 1,181,031 | 88,132 |
| Compensated Absences | 66,920 | 931 | (9,088) | 58,763 | 20,568 |
| Total Business-Type Activities | \$ 39,638,059 | \$ 6,426,339 | \$ (8,057,112) | \$ 38,007,286 | \$ 7,785,640 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. The general obligation Ohio Public Works Commission (OPWC) loans will be paid from a special revenue fund using gasoline tax revenue.

The notes payable, issued for the purchase of equipment, will be paid from motor vehicle and gas taxes. The Cook Road Improvement loan will be paid from contributions of property owners.

In 2011, \$6,700,000 of revenue bonds were issued by the County for the County Convention and Facilities Authority. The debt proceeds of both preceding bond issues were used to construct, make improvements to, and pay related start-up costs of a 109 room resort lodge and conference facility at Geneva State Park. In 2012, the County retired the revenue bonds with the proceeds of general obligation notes totaling \$6,400,000.

The sewer district improvement revenue bonds, water system acquisition bonds, Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the sewer and water funds.

On May 15, 2005, the County issued \$14,200,000 in taxable economic development revenue bonds. The bonds were issued at a discount of \$111,733. The bonds were issued for a twenty-six year period with a final maturity at May 15, 2029. Revenues derived from operation of the lodge (net of related expenses), a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority, bed tax revenues of \$50,000 each from the Village of Geneva-on-the-Lake and the Ashtabula County Convention and Visitors' Bureau for the first five years of operation is pledged to repay the bonds. In addition, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt.

The term bonds due May 15, 2014, with an interest rate of 5.2 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2010, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

| <u>Date</u> | <u>Principal Amount to be Redeemed</u> |
|-------------|--|
| 2013 | \$430,000 |
| 2014 | 450,000 |

The term bonds due May 15, 2019, with an interest rate of 5.6 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2015, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

| <u>Date</u> | <u>Principal Amount to be Redeemed</u> |
|-------------|--|
| 2015 | \$ 475,000 |
| 2016 | 500,000 |
| 2017 | 530,000 |
| 2018 | 555,000 |
| 2019 | 590,000 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The term bonds due May 15, 2024, with an interest rate of 5.95 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2020, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

| <u>Date</u> | <u>Principal Amount to be Redeemed</u> |
|-------------|--|
| 2020 | \$ 620,000 |
| 2021 | 660,000 |
| 2022 | 700,000 |
| 2023 | 740,000 |
| 2024 | 785,000 |

The term bonds due May 15, 2029, with an interest rate of 6.1 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2025, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

| <u>Date</u> | <u>Principal Amount to be Redeemed</u> |
|-------------|--|
| 2025 | \$ 830,000 |
| 2026 | 880,000 |
| 2027 | 935,000 |
| 2028 | 990,000 |
| 2029 | 1,050,000 |

The term bonds maturing after May 15, 2014 are subject to optional redemption, in whole or in part, on any date in order of maturity as determined by the County, in whole or in part on any date and in authorized denominations, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

Capital leases will be paid from the general fund, public assistance, nursing home and emergency 911 special revenue funds which utilize the assets.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, motor vehicle and gas tax, dog and kennel, public assistance, children services, child support enforcement, real estate assessment, solid waste planning, board of developmental disabilities, nursing home, community corrections placement, youth services, delinquent real estate tax assessment collection, special probation, mental health and recovery services board, court special projects, emergency management agency, emergency 911 calling, drug task force, Ohio crime victims, certificate of title administration, sewer district, and water district.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The following is a summary of the County's future annual principal and interest requirements to retire general long-term obligations:

| Year | General Obligation Bonds | | OPWC Loans | Other Long-Term Liabilities | |
|-----------|--------------------------|---------------------|-------------------|-----------------------------|------------------|
| | Principal | Interest | Principal | Principal | Interest |
| 2013 | \$ 529,825 | \$ 251,525 | \$ 27,393 | \$ 3,374 | \$ 5,203 |
| 2014 | 536,769 | 232,959 | 27,393 | 3,618 | 4,959 |
| 2015 | 521,469 | 214,134 | 22,393 | 3,880 | 4,897 |
| 2016 | 528,926 | 196,471 | 22,393 | 4,147 | 4,430 |
| 2017 | 536,641 | 177,893 | 12,393 | 4,460 | 4,117 |
| 2018-2022 | 2,383,062 | 646,378 | 49,571 | 27,620 | 15,267 |
| 2023-2027 | 849,300 | 303,793 | - | 28,703 | 4,116 |
| 2028-2031 | 820,200 | 94,103 | - | - | - |
| Total | <u>\$ 6,706,192</u> | <u>\$ 2,117,256</u> | <u>\$ 161,536</u> | <u>\$ 75,802</u> | <u>\$ 42,989</u> |

The following is a summary of the County's future annual principal and interest requirements to retire business-type activities obligations:

| Year | General Obligation Notes | | Revenue Bonds | | OWDA Loans | | OPWC Loans |
|-----------|--------------------------|------------------|----------------------|---------------------|----------------------|---------------------|---------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal |
| 2013 | \$ 6,400,000 | \$ 64,000 | 569,600 | 882,086 | 667,266 | 576,650 | \$ 88,132 |
| 2014 | - | - | 596,300 | 853,984 | 654,754 | 548,276 | 88,134 |
| 2015 | - | - | 628,000 | 824,570 | 657,800 | 521,193 | 88,134 |
| 2016 | - | - | 658,800 | 791,701 | 685,623 | 493,370 | 88,134 |
| 2017 | - | - | 695,500 | 757,175 | 714,639 | 464,354 | 88,134 |
| 2018-2022 | - | - | 4,058,900 | 3,193,267 | 3,213,275 | 1,893,366 | 399,287 |
| 2023-2027 | - | - | 5,311,500 | 1,940,588 | 3,063,561 | 1,228,831 | 179,864 |
| 2028-2032 | - | - | 3,308,300 | 471,715 | 3,527,721 | 534,100 | 20,615 |
| 2033-2035 | - | - | 717,000 | 43,253 | 471,050 | 16,804 | - |
| Total | <u>\$ 6,400,000</u> | <u>\$ 64,000</u> | <u>\$ 16,543,900</u> | <u>\$ 9,758,339</u> | <u>\$ 13,655,689</u> | <u>\$ 6,276,944</u> | <u>\$ 1,040,434</u> |

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, OWDA will reimburse, advance, or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans.

The Austinburg Sanitary Sewer loan issued by the OWDA and the State Route 534 Pump Station OPWC loan will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the OWDA loan and the OPWC loan are \$215,656 and \$140,597, respectively.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the county, less the same exempt debt, shall never exceed a sum equal to 3 percent of the first \$100,000,000 of the assessed valuation, plus 1 ½ percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 ½ percent of such valuation in excess of \$300,000,000.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

At December 31, 2012, the County had an unvoted debt margin of \$36,589,856, and a direct debt margin of \$11,251,765.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds and loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2029. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$2,499,299. Principal and interest paid and total net revenues for the current year were \$420,163 and \$1,039,304, respectively.

The County has pledged future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2035. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years; however, in 2012, the principal and interest payments exceed net revenues. The total principal and interest remaining to be paid on the debt is \$25,798,736. Principal and interest paid and total net revenues for the current year were \$1,327,550 and \$1,901,677, respectively.

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay revenue bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority, bed tax revenues of \$50,000 each from the Village of Geneva-on-the-Lake and the Ashtabula County Convention and Visitors' Bureau for the first five years of operation are also pledged to repay the bonds. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the bonds provided financing for the construction of the building and start-up of the business. The bonds are payable through 2029. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$18,977,271. Principal and interest paid and total net revenues for the current year were \$1,103,906 and \$244,631, respectively.

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2012 there were three series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$2,516,904.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 18: LOAN PAYABLE

The 503 Corporation has a loan payable to the U.S. Department of Agriculture through the Farmers Home Administration (FMHA). The total loan is for \$750,000. The loan is for the purpose of a re-lending program in accordance with certain standards established by the FMHA. This loan is collateralized with loans made with these funds and other assets.

In the current year, the loan payment included \$27,121 of principal and \$3,727 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

| Year | FMHA Loan | | |
|-----------|-------------------|------------------|-------------------|
| | Principal | Interest | Total |
| 2013 | \$ 27,121 | \$ 3,727 | \$ 30,848 |
| 2014 | 27,393 | 3,455 | 30,848 |
| 2015 | 27,666 | 3,182 | 30,848 |
| 2016 | 28,223 | 2,625 | 30,848 |
| 2017 | 28,505 | 2,343 | 30,848 |
| 2018-2022 | 146,857 | 8,264 | 155,121 |
| 2023-2024 | 86,901 | 2,526 | 89,427 |
| Total | <u>\$ 372,666</u> | <u>\$ 26,122</u> | <u>\$ 398,788</u> |

NOTE 19: CAPITALIZED LEASES

In previous years, the County entered into lease obligations for the acquisition of an electric generator for the Nursing and Rehabilitation Center, a new phone system, five police cruisers, accounting software and two trucks for the road department. During 2012 the County entered into a lease obligation for five police cruisers. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases" and have been recorded in the statement of net position.

The original amounts capitalized and the book value as of December 31, 2012 for governmental activities follows:

| | Governmental |
|--------------------------------|------------------|
| | Activities |
| Asset: | |
| Equipment | \$154,992 |
| Vehicles | 376,184 |
| Software | 396,057 |
| Total Historical Cost | 927,233 |
| Less: Accumulated Depreciation | (301,547) |
| Total Book Value | <u>\$625,686</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

In 2013, the County will be making lease payments of \$85,303 which consists of \$82,448 in principal and \$2,855 in interest expense. The following is a schedule of the future minimum lease payments required and the present value of the minimum lease payments as of December 31, 2012.

| | <u>Year</u> | <u>Amount</u> |
|---|-------------|-------------------|
| | 2013 | \$ 85,303 |
| | 2014 | <u>22,184</u> |
| Total minimum lease payments | | 107,487 |
| Less: amount representing interest | | <u>(3,394)</u> |
| Present value of minimum lease payments | | <u>\$ 104,093</u> |

NOTE 20: INTERFUND TRANSFERS AND BALANCES

A. *Interfund Transfers*

Interfund transfers for the year ended December 31, 2012, consisted of the following:

| Transfers To | Transfers From | | | Totals |
|--------------------------|---------------------|-------------------|--------------------------------|---------------------|
| | General | Nursing Home | Other Governmental Funds | |
| <u>Governmental</u> | | | | |
| Public Assistance | \$ - | \$ - | \$ 841,524 | \$ 841,524 |
| Other Governmental Funds | 1,002,030 | 222,395 | - | 1,224,425 |
| Total Governmental | <u>1,002,030</u> | <u>222,395</u> | <u>841,524</u> | <u>2,065,949</u> |
| <u>Business-Type</u> | | | | |
| Sewer | - | - | 2,711 | 2,711 |
| Geneva State Park Lodge | - | - | 1,103,906 | 1,103,906 |
| Internal Service | 44,170 | - | - | 44,170 |
| Total Business-Type | <u>44,170</u> | <u>-</u> | <u>1,106,617</u> | <u>1,150,787</u> |
| Government-wide Total | <u>\$ 1,046,200</u> | <u>\$ 222,395</u> | <u>\$ 1,948,141</u> | <u>\$ 3,216,736</u> |

The general fund transfers to the major and nonmajor governmental funds were made to provide additional resources for current operations. The transfers from the general and the nursing home fund to the bond retirement fund were made for the payment of debt.

B. *Interfund balances*

Interfund balances consisted of the following at December 31, 2012, as reported on the fund statements:

| <u>Payable Fund</u> | <u>Receivable Fund</u> <u>General</u> |
|------------------------------------|--|
| Other Non-major Governmental Funds | \$20,213 |
| Workers Comp Self Insurance | <u>74,000</u> |
| Total | <u>\$94,213</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The primary purpose of the interfund payable to the general fund is to cover a negative cash balance in a Nonmajor special revenue fund at December 31. This interfund balance was created on a gaap basis to cover the deficit fund and will be reversed next year.

The interfund payable from the workers compensation internal service fund is the result of an advance made in a prior year and not yet repaid at year end.

All interfund balances are expected to be repaid within one year. Interfund balances between governmental funds are eliminated on the government-wide financial statement.

NOTE 21: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2012.

B. Ashtabula County Port Authority

The Ashtabula County Port Authority was created in August 1988 by the County of Ashtabula, Ohio, under Sections 4582.21 *et seq.* of the Ohio Revised Code. The Port Authority is a separate body corporate and politic having power to act as an individual entity to carry out powers given to it under State statute.

The area of jurisdiction for the Authority is all of Ashtabula County not covered by another port authority. The Authority was created to promote economic development in Ashtabula County through incentives to attract business to the County and to retain or expand business located in the County. The Authority purchased land in an industrial park which has been sold to companies for the construction of buildings. The purchases were financed with low-interest mortgages held by the Authority. The money received will be used to provide future economic development incentives.

C. Ashtabula County Metroparks

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County.

NOTE 22: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

The Northeast Ohio Community Alternative Program Facility (NEOCAP) is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake Counties, and one judge from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures, and hires and fires its own staff. Funding comes from the State of Ohio.

B. Children's Cluster Committee

The Children's Cluster Committee provides services to multi-need youth in Ashtabula County. Members of the Cluster include Ashtabula County Board of Developmental Disabilities, Mental Health and Recovery Services Board, Ashtabula Area City School District, Ashtabula County Children Services Board, Ashtabula County Board of Health, Ohio Department of Youth Services, Ashtabula County Juvenile Court, District XI Children's Consortium, Western Reserve Care System and Ashtabula County Mental Health Center. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants.

C. Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty-three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. GAPP, Inc., which is a private not-for-profit entity with a status as a 501(c)(3) organization, functions as the fiscal agent. The Board of Trustees for GAPP, Inc. is appointed by the Board of County Commissioners of each county.

D. Heartland East Administrative Services Center (Heartland)

Heartland is a five-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing ODMH/ODADAS MACSIS related tasks, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County Mental Health and Recovery Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Multi-County Mental Health District (Wayne and Holmes Counties) and Alcohol & Drug Addiction Service Board of Stark County. Complete financial statements may be obtained from Heartland Services 800 Market Avenue North Canton, Ohio 44702.

E. North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2012, the County Board of Developmental Disabilities contributed \$163,398.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

F. EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167, Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. The County paid membership dues totaling \$25,374 in 2012. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

NOTE 23: RELATED PARTY TRANSACTIONS

During 2012 Ashtabula County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Ash Craft Industries. Ash Craft Industries, a discretely presented component unit of Ashtabula County, reported \$241,570 for such contributions. Ash Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash Craft Industries.

NOTE 24: CONTINGENT LIABILITIES

A. Grants

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

B. Litigation

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor that ultimate disposition of these claims will not have a material effect, if any, on the financial condition of the County.

NOTE 25: SUBSEQUENT EVENT

On May 2, 2013 the County issued \$19,725,000 in Various Purpose Improvement and Refunding Bonds, Series 2013. The Bonds were issued pursuant to Ohio Revised Code Chapter 133 for the purpose of remodeling and various improvements to County buildings. In addition, the 2012 Lodge and Conference Center notes, the 2000 County 4-H building bond, a portion of the 2003 Nursing Home bonds, a portion of the 2004 taxable economic development revenue bonds and the 2010 various purpose improvement bonds will be refunded.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 26: ASH CRAFT INDUSTRIES – COMPONENT UNIT

A. Summary of Significant Accounting Policies

Ash Craft Industries has as its purpose to provide a sheltered workshop for developmentally disabled or mentally retarded adults. The intent of this Organization is to raise the level of physical, mental, social and vocational efficiency in order to help enrollees function in the environment.

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Ash Craft Industries' major source of income is sales to the public and companies. The Organization grants credit on open account (no collateral required) to customers who are located in the Northeast Ohio area, some of which are national companies. Accounts receivable are considered fully collectible by management; therefore, no allowance for bad debts has been provided.

For the purposes of the statement of cash flows, Ash Craft considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Net position and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net position of the Organization and changes therein are classified and reported as follows:

Unrestricted net position – Net position that is not subject to donor-imposed stipulations.

Temporarily restricted net position – Net position subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

Permanently restricted net position – Net position subject to donor-imposed stipulations that may be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

There is no permanently restricted net position at the present time.

Contributions of cash or other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net position is reclassified to unrestricted net position and reported in the statement of activities as assets release from restrictions.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Donations of equipment and capital improvements are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire equipment and capital improvements are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies restricted funds to unrestricted funds at that time.

Equipment and Capital Improvements are carried at cost and include expenditures for major renewals and betterments. Maintenance, repairs, and minor renewals are charged to expense as incurred. When assets are sold, or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any profit or loss arising from such disposition is included as income or expense in the year in which sold.

Depreciation is based on the estimated useful lives computed on the straight-line method.

Inventories are stated at the lower of cost or market. Cost is determined substantially by the first-in, first-out method.

The Organization expenses the cost of advertising when incurred.

Costs are reported by function under program services and supporting services in the statement of activities and functional expenses.

Ash Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to developmentally disabled adults. Most of the services are provided directly through ACBDD. Ash Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBDD, but are not identified separately in the books of the Board. Therefore, Ash Craft Industries, Inc. has booked as “in-kind” contributions the expenses as determined in accordance with a formula provided by the State, which was designed to provide an estimate of the related amount of program expense paid by the ACBDD. The in-kind income and expense reported for the current period was \$241,570.

Ash Craft Industries is exempt from taxes in income under Internal Revenue Code Section 501(c)(3) and, therefore no amounts for income taxes are reflected in the accompanying financial statements. The Organization is not a private foundation for income tax purposes. Management is not aware of any transactions that would affect the Organization’s tax exempt status.

The Organization evaluates uncertain tax positions, whereby the effect of uncertainty would be recorded if the outcome was considered probable and reasonably estimable. As of December 31, 2012, the Organization had no uncertain tax positions requiring accrual.

The Organization’s tax returns are subject to review and examination by federal authorities. The tax returns for the years 2009 through 2011 are open to examination by federal authorities.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

B. Cash

Cash is comprised of the following at December 31, 2012:

| | |
|---------------------------------|-------------------|
| Cash in checking | \$ 88,363 |
| Cash in savings | 15,468 |
| Cash in money market | 30,840 |
| Cash in certificates of deposit | <u>65,725</u> |
| Total | <u>\$ 200,396</u> |

C. Building, Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2012:

| | |
|--|-------------------|
| Buildings | \$ 255,113 |
| Equipment | 92,060 |
| Capital improvements | 27,257 |
| Vehicle | <u>53,508</u> |
| | 427,938 |
| Less: Accumulated depreciation | <u>(157,970)</u> |
| Net equipment and capital improvements | <u>\$ 269,968</u> |

Depreciation expense for the year ended December 31, 2012 was \$13,770.

D. Concentration of Credit Risk

Ash Craft Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2012 the Organization had no uninsured cash balances.

E. Temporarily Restricted Net Position

Temporarily restricted net position of \$7,681 at December 31, 2012 were for the following purposes; \$879 for employee of the year, \$3,895 for client activities and \$2,907 for a living memorial.

F. Concentration of Revenues

For the year ended December 31, 2012, approximately 24 percent of revenue was provided by one customer. A significant reduction in the level of this support revenue could have an effect on Ash/Craft Industries, Inc.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 27: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

The Northeast Ohio Regional Airport (the Airport) was created by resolution of the Ashtabula County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport is governed by a nine-member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. The Airport has a December 31 year end.

B. Summary of Significant Accounting Policies

The Airport reports its operations as a single enterprise fund. Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

1. Measurement Focus and Basis of Accounting

The Airport's fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, all liabilities and deferred inflows of resources are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The Airport uses the full accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

2. Cash and Cash Equivalents

The Airport maintains interest bearing depository accounts. All funds of the Airport are maintained in these accounts and are presented in the Statement of Net position as "Cash and Cash Equivalents." The Airport has no investments.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2012 amounted to \$594.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

3. Prepayments

Certain payments to vendors reflect the costs applicable to future accounting periods and are recorded as prepaid items in the basic financial statements. These items are reported as assets on the balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year in which services are consumed.

4. Fuel Inventory

Inventory consists of two types of aviation fuel for sale to customers and is stated at cost, which is determined on a first-in, first-out basis. The cost of inventory is recorded as an expense when sold or used.

5. Capital Assets

All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Airport maintains a capitalization threshold of one hundred dollars.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. All reported capital assets except land and construction in progress are depreciated. Depreciation in the enterprise fund is computed using the straight-line basis over the following estimated useful lives:

| <u>Estimated Lives</u> | <u>Description</u> |
|------------------------|-----------------------------------|
| 25-40 years | Buildings and Improvements |
| 25-40 years | Improvements other than buildings |
| 5-10 years | Vehicles |
| 3-20 years | Furniture and Equipment |

6. Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for debt service represents monies set aside for the repayment of debt.

The Airport applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

7. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from primary activities. For the Airport, these revenues are charges for services and miscellaneous reimbursements. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Airport. Revenues and expenses which do not meet these definitions are reported as non-operating.

8. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

C. Deposits and Investments

The Airport follows the same statutory requirements for deposits and investments as the primary government (See Note 6).

Custodial credit risk is the risk that, in the event of bank failure, the Airport's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Airport.

At year-end, the carrying amount of the Airport's deposits was \$227,926, of which \$2,640 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2012, all of the Airport's bank balance of \$227,765 was covered by the Federal Deposit Insurance Corporation.

D. Operating Lease Agreements

In prior years, the Airport entered into four operating lease agreements for hangar improvements. The hangar improvements were paid for by tenants in exchange for the free use of the hangars for an agreed upon number of years. The terms of these agreements state that the assets will become property of the Airport at conclusion of the agreement.

Two of these hangar have agreements expired and as a result, the assets reverted to the Airport and were capitalized at their current fair market value. The Airport recognized a gain on expired lease transactions in the amount of \$85,190, which is the difference between the leases receivable being carried on the Airport's statement of net position and the fair market value of the assets acquired. This same accounting treatment will be applied to the two remaining leases upon expiration.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

E. Long-Term Debt

In 2005 the Airport issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2012 were as follows:

| | Amount Outstanding 12/31/2011 | Additions | Reductions | Amount Outstanding 12/31/2012 | Amount Due In One Year |
|----------------------------------|-------------------------------------|-----------|-------------|-------------------------------------|---------------------------|
| Business-Type Activities: | | | | | |
| Revenue Bonds | \$ 1,237,300 | \$ - | \$ (31,100) | \$ 1,206,200 | \$ 32,500 |

The annual requirements to retire this debt are as follows:

| | 2005 Revenue Bonds | | |
|-----------|---------------------|-------------------|---------------------|
| | Principal | Interest | Total |
| 2013 | \$ 32,500 | \$ 49,756 | \$ 82,256 |
| 2014 | 33,700 | 48,415 | 82,115 |
| 2015 | 35,200 | 47,025 | 82,225 |
| 2016 | 36,600 | 45,573 | 82,173 |
| 2017 | 38,200 | 44,063 | 82,263 |
| 2018-2022 | 215,600 | 195,372 | 410,972 |
| 2023-2027 | 263,800 | 147,081 | 410,881 |
| 2028-2032 | 323,000 | 87,982 | 410,982 |
| 2033-2035 | 227,600 | 19,030 | 246,630 |
| | <u>\$ 1,206,200</u> | <u>\$ 684,297</u> | <u>\$ 1,890,497</u> |

F. Defined Benefit Pension Plans

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS) - (See Note 14).

The Airport's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2012, 2011 and 2010 were \$8,778, \$8,092 and \$5,518, respectively. 100 percent has been contributed for 2012, 2011 and 2010. There were no contributions made to the member directed plan for 2012.

G. Postemployment Benefits

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 15.

The Airport's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011 and 2010 were \$2,508, \$2,312 and \$2,017 respectively. 100 percent has been contributed for 2012, 2011 and 2010.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

H. Capital Assets

A summary of the Airport's capital assets at December 31, 2012 follows:

| | Restated Balance 12/31/2011 | Additions | Deletions | Balance 12/31/2012 |
|---|--------------------------------|--------------------|------------|-----------------------|
| <i>Capital Assets, not being depreciated:</i> | | | | |
| Land | \$108,569 | \$0 | \$0 | \$108,569 |
| <i>Capital Assets, being depreciated:</i> | | | | |
| Buildings and Improvements | 1,872,075 | 10,000 | 0 | 1,882,075 |
| Improvements other than Buildings | 2,220,260 | 0 | 0 | 2,220,260 |
| Vehicles | 421,724 | 0 | 0 | 421,724 |
| Furniture and Equipment | 111,705 | 0 | 0 | 111,705 |
| <i>Total Capital Assets, being depreciated:</i> | 4,625,764 | 10,000 | 0 | 4,635,764 |
| <i>Less Accumulated Depreciation:</i> | | | | |
| Buildings and Improvements | (377,784) | (50,247) | 0 | (428,031) |
| Improvements other than Buildings | (491,717) | (68,568) | 0 | (560,285) |
| Vehicles | (354,872) | (12,141) | 0 | (367,013) |
| Furniture and Equipment | (40,398) | (11,172) | 0 | (51,570) |
| <i>Total Accumulated Depreciation</i> | (1,264,771) | (142,128) | 0 | (1,406,899) |
| <i>Total Capital Assets being depreciated, net</i> | 3,360,993 | (132,128) | 0 | 3,228,865 |
| Total Capital Assets, Net | <u>\$3,469,562</u> | <u>(\$132,128)</u> | <u>\$0</u> | <u>\$3,337,434</u> |

I. Risk Management

The Airport maintains commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles, and
- Errors and omissions

Settled claims have not exceeded coverage in any of the last three years.

J. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2012.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

K. Change in Accounting Principle & Restatement of Prior Year Net Position

1. Change in Accounting Principles

For 2012, the Airport has implemented Governmental Accounting Standard Board (GASB) Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – and amendment of GASB Statement No. 53" Fund Balance Reporting and Governmental Fund Type Definitions" and Statement No. 65, "Items Previously Reported as Assets and Liabilities."

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the Airport's 2012 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the Airport's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the Airport's 2012 financial statements and resulted in a restatement of beginning net position.

2. Restatement of Prior Year Net Position

| | Northeast Ohio Regional Airport |
|--|--|
| Net Position at 12/31/11, as previously reported | \$2,910,399 |
| Restatement of Capital Assets | (307,169) |
| Restatement of Deferred Charges (GASB 65) | (7,416) |
| Adjusted Net Position at 12/31/11 | <u><u>\$2,595,814</u></u> |

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2012

The County reports its infrastructure of roads and bridges using the modified approach, whereby the County has elected not to depreciate these assets since they are managed using an asset management system with certain specified characteristics and the County documents that the assets are being preserved at, or above, a condition level it has established and disclosed. The following disclosures pertain to this condition assessment and the budgeted and actual expenditures for the preservation of these assets.

County Roads

The condition of road pavement is assessed by the County Engineer, by using an internal pavement management program, an effective method for calculating the condition of the various roadways in the County system. This program assigns a Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned.

It is the policy of the County Engineer that County roads be maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually.

The following summarizes the results of the three most recent County Engineer's condition assessments of County roads:

| 2012 | | 2011 | | 2010 | |
|------------------|-------------|------------------|-------------|------------------|-------------|
| Centerline Miles | Average PCR | Centerline Miles | Average PCR | Centerline Miles | Average PCR |
| 347 | 69.32 | 347 | 66.88 | 347 | 66.88 |

The following is a comparison of the County budgeted and actual expenditures for preservation of existing roadways:

| Year | Budgeted Expenditures | Actual Expenditures | Difference |
|------|-----------------------|---------------------|------------|
| 2012 | \$4,694,191 | \$4,196,668 | \$497,523 |
| 2011 | 4,871,000 | 4,448,094 | 422,906 |
| 2010 | 4,342,011 | 1,737,883 | 2,604,128 |
| 2009 | 4,883,955 | 4,048,186 | 835,769 |
| 2008 | 4,687,403 | 4,098,130 | 589,273 |
| 2007 | 4,089,185 | 4,021,138 | 68,047 |
| 2006 | 6,242,373 | 5,899,568 | 342,805 |

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2012

County Bridges

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

| Numerical Ranking | Condition Ranking |
|-------------------|-------------------|
| 7 to 9 | Good |
| 5 to 6 | Fair |
| 3 to 4 | Poor |
| 0 to 2 | Critical |

It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with the Ohio Revised Code, each bridge is inspected annually.

The following summarizes the results of the three most recent condition assessments of County bridges and bridge culverts:

| 2012 | | 2011 | | 2010 | |
|-------------------|---------------------------|-------------------|---------------------------|-------------------|---------------------------|
| Number of Bridges | Average Condition Ranking | Number of Bridges | Average Condition Ranking | Number of Bridges | Average Condition Ranking |
| 907 | 7.07 | 907 | 7.01 | 908 | 7.12 |

The following is a comparison of the County budgeted and actual expenditures for preservation of existing bridges and bridge culverts:

| Year | Budgeted Expenditures | Actual Expenditures | Difference |
|------|-----------------------|---------------------|------------|
| 2012 | \$1,477,254 | \$1,314,165 | \$163,089 |
| 2011 | 1,355,850 | 1,004,786 | 351,064 |
| 2010 | 1,368,193 | 1,242,650 | 125,543 |
| 2009 | 1,521,730 | 1,219,212 | 302,518 |
| 2008 | 2,003,855 | 1,796,136 | 207,719 |
| 2007 | 1,090,659 | 1,221,094 | (130,435) |
| 2006 | 2,104,738 | 1,862,702 | 242,036 |

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

Combining Statements -- Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's Nonmajor special revenue funds:

Dog and Kennel Fund – To account for the dog warden's operations, financed by sales of dog tags and kennel permits by fine collections.

Real Estate Assessment Fund – To account for State mandated County-wide real estate appraisals that are funded by charges to political subdivisions located within the County.

Solid Waste Planning Fund – To account for payment of costs consistent with the planning of a solid waste disposal area.

Ditch Maintenance Fund – To account for the monies to be expended for irrigation ditches within the County.

Viaduct Lighting Fund – To account for revenue received from other governmental entities for the street lighting on certain bridges within the County. The revenue is spent on lighting and the replacement of poles and wiring.

Delinquent Real Estate Tax Assessment Collection – Prosecutor Fund – To account for one half of the 5% collected on delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

Treasurer Prepay Interest Fund – To account for investments of the prepayment fund.

Delinquent Real Estate Tax Assessment Collection - Treasurer Fund – To account for one half of the 5% collected on delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

Enforcement and Education Fund – To account for monies used to educate the public on the laws governing driving while under the influence of alcohol and the dangers of operating a motor vehicle after consuming alcoholic beverages.

Sheriff's Policing Revolving Fund – To account for charges for services revenue and expenditures for the sheriff's revolving fund program.

Inmate Medical Fund – To account for proceeds from the inmate telephone system used to provide hospitalization and medical treatment related to specific inmates.

Emergency Management Agency Fund – To account for the funds controlled by Disaster Service, as established by Section 5915.06, Revised Code. Money is received from Cleveland Electric Illuminating Company and a federal grant used for maintaining an emergency management services department.

Citizens Corp. Program Fund – To account for the State grant and related expenditures related to the citizens corp. program.

Nonmajor Special Revenue Funds (Continued)

Emergency 911 Calling Fund – To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

County Law Library Board Fund – To account for fines and forfeitures received from various Courts under Ohio Revised Code Section 3375.50 to .53, inclusive.

Community Development Block Grant Fund – To account for revenue from the federal government to be expended for administrative costs of the community development block grant program.

County Courts Special Projects Fund – To account for revenue from fees and charges collected by the Eastern and Western County Courts.

Eastern County and Western County Courts OVI/ID/AM Funds – To account for certain fines collected by the two County Courts.

Clerk of Courts - Certificate of Title Fund – To account for funds retained by the clerk of courts from costs incurred in processing titles under Chapters 1548 and 4505, Revised Code.

Common Pleas Special Projects Fund – To account for money allocated by the courts to be used for a Joint Court Mediation Project.

Juvenile Court Special Projects Fund – To account for funds used to aid with mediation and for training and conferences for the Juvenile Court judge.

Common Pleas Special Probation Fund – To account for revenues collected for probation services from various County Courts.

Eastern Court Special Probation Fund – To account for revenues collected for special probation fees from Common Pleas, Eastern County and Western County Courts.

Child Support Fund – To account for federal, state and local revenues used to administer the County Bureau of Support.

Probate Court Conduct of Business Fund – To account for court costs expended on specific supplies as stated within the Revised Code.

Probate Dispute Resolution Fund – To account for funds used to aid with mediation and for the training and conferences for the Probate Court judge.

VAWA Marriage License Fund – To account for \$10 collected on each issued marriage license to be used for a battered spouse program.

Indigent Guardianship Fund – To account for any costs expended by the court involving an indigent guardian.

Indigent Drivers Alcohol Treatment Fund – To account for payment of the law enforcement agency costs incurred in enforcing the attendance of indigent OMVI offenders and alcohol and drug addiction programs.

Nonmajor Special Revenue Funds (Continued)

VAWA Pass Through Fund – To account for the pass-through Ohio Criminal Justice Services grant funds from to the local battered woman shelter.

Ohio Crime Victims Fund – To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

Drug Task Force Fund – To account for funds used to provide a drug task force.

Community Corrections Fund – To account for revenue from the State Bureau of Rehabilitation and Correction used to provide service for juvenile felons.

Youth Services Fund – To account for grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Workforce Development Fund – To account for revenue and expenditures for the Workforce Investment Act.

Northern Border Initiative Fund – To account for a federal grant expenditures for homeland security activities.

COPS Grant Fund – To account for grant expenditures combating illegal drug activity in the County.

OVI Task Force Grant Fund – To account for grant expenditures enforcing traffic laws in County

Governor's Public Safety HVEO Fund – To account for state grant expenditures by the Sheriff.

HUD Special Housing Voucher Fund – To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

Special Emergency Planning Fund – To account for the fund controlled by the Local Emergency Planning Committee, as established by Section 301(c), Revised Code. Money is received from a State grant to be used to implement a County-wide emergency plan for the handling of chemical or toxic material spills or fires.

Title IV-E Placement Juvenile Court Fund – To account for Title IV-E federal grant funds for the benefit of children in the juvenile court system.

Title IV-E Foster/Probation Juvenile Court Fund – To account for Title IV-E federal grant funds for the benefit of children in the foster care.

503 Corporation Fund – To account for funds provided by federal and State grants used to provide loans to small businesses within the County. The operations of this fund are not budgeted.

Convention Facilities Authority Fund – To account for the 2 percent excise tax on lodging within the County and to assist the County in paying the cost of the Geneva Sate Park Lodge. The operations of this fund are not budgeted.

Nonmajor Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of, principal and interest on general long-term debt and related costs. Following is a description of the County's Nonmajor debt service funds:

Bond Retirement Fund - To account for the accumulation of resources for and the payment of, principal and interest on the County's general long-term debt.

Defunct Sewer Assessments Fund - To account for delinquent and defunct sewer assessments.

Redevelopment Tax Equivalent Fund – To account for the various donations and TIF funds and the related principal and interest payments on the County's Cook Road Improvement TIF loan. The operations of this fund are not budgeted.

Nonmajor Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's Nonmajor capital projects funds:

Permanent Improvement Fund – To account for the issuance of notes and transfers from other funds for major capital improvement expenditures.

Construction Fund - To account for grants and other revenue received for construction projects of the County.

County Court Computer Fund – To account for court fees collected to pay for computer equipment and the upkeep of the equipment for the court.

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 8,652,581 | \$ 1,034,903 | \$ 1,406,100 | \$ 11,093,584 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 312,258 | - | - | 312,258 |
| Receivables: | | | | |
| Property Taxes | - | 997,079 | - | 997,079 |
| Other Local Taxes | 29,517 | - | - | 29,517 |
| Accounts | 220,132 | - | 12,556 | 232,688 |
| Special Assessments | 200,524 | - | - | 200,524 |
| Due from Other Governments | 249,370 | 62,338 | - | 311,708 |
| Materials and Supplies Inventory | 751 | - | - | 751 |
| Loans Receivable | 2,051,733 | - | - | 2,051,733 |
| Total Assets | \$ 11,716,866 | \$ 2,094,320 | \$ 1,418,656 | \$ 15,229,842 |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$ 116,360 | \$ - | \$ 4,676 | \$ 121,036 |
| Contracts Payable | 60,510 | - | 71,086 | 131,596 |
| Accrued Wages and Benefits | 142,339 | - | - | 142,339 |
| Interfund Payable | 20,213 | - | - | 20,213 |
| Intergovernmental Payable | 88,773 | - | 802 | 89,575 |
| Retainage Payable | - | - | 57,506 | 57,506 |
| Total Liabilities | 428,195 | - | 134,070 | 562,265 |
| Deferred Inflows of Resources | | | | |
| Property Taxes | - | 900,000 | - | 900,000 |
| Unavailable Revenue | 356,640 | 159,417 | - | 516,057 |
| Total Deferred Inflows of Resources | 356,640 | 1,059,417 | - | 1,416,057 |
| Fund Balances | | | | |
| Nonspendable: | | | | |
| Inventory | 751 | - | - | 751 |
| Loans | 2,051,733 | - | - | 2,051,733 |
| Restricted for: | | | | |
| Public Assistance/Human Services | 913,428 | - | - | 913,428 |
| Health Programs | 280,995 | - | - | 280,995 |
| Judicial/Public Safety Grants & Programs | 3,894,424 | - | - | 3,894,424 |
| Economic Development | 1,225,491 | - | - | 1,225,491 |
| Children's Services | 216,666 | - | - | 216,666 |
| General Government Operations | 1,938,902 | - | - | 1,938,902 |
| Lodge | 88,686 | - | - | 88,686 |
| Other Purposes | 353,066 | - | - | 353,066 |
| Debt Service | - | 438,563 | - | 438,563 |
| Capital Projects | - | - | 1,284,586 | 1,284,586 |
| Committed for: | | | | |
| Debt Service | - | 596,340 | - | 596,340 |
| Unassigned (Deficit) | (32,111) | - | - | (32,111) |
| Total Fund Balances | 10,932,031 | 1,034,903 | 1,284,586 | 13,251,520 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ 11,716,866 | \$ 2,094,320 | \$ 1,418,656 | \$ 15,229,842 |

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|--|
| Revenues | | | | |
| Property & Other Local Taxes | \$ 483,358 | \$ 983,381 | \$ - | \$ 1,466,739 |
| Charges for Services | 4,068,545 | - | 165,227 | 4,233,772 |
| Fines and Forfeitures | 310,631 | - | - | 310,631 |
| Intergovernmental | 4,717,722 | 159,411 | 4,653 | 4,881,786 |
| Special Assessments | 199,759 | - | - | 199,759 |
| Interest | 160,107 | - | 570 | 160,677 |
| Contributions and Donations | 322 | - | - | 322 |
| Other | 340,755 | 94,090 | - | 434,845 |
| <i>Total Revenues</i> | <u>10,281,199</u> | <u>1,236,882</u> | <u>170,450</u> | <u>11,688,531</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 2,933,623 | 2,925 | - | 2,936,548 |
| Judicial | 995,846 | - | 129,518 | 1,125,364 |
| Public Safety | 2,015,262 | - | - | 2,015,262 |
| Public Works | - | 68,935 | - | 68,935 |
| Health | 748,783 | - | - | 748,783 |
| Human Services | 1,762,564 | - | - | 1,762,564 |
| Conservation and Recreation | 5,360 | - | - | 5,360 |
| Capital Outlay | - | - | 1,436,084 | 1,436,084 |
| Debt Service: | | | | |
| Principal Retirement | 26,853 | 237,197 | - | 264,050 |
| Interest and Fiscal Charges | - | 230,244 | - | 230,244 |
| <i>Total Expenditures</i> | <u>8,488,291</u> | <u>539,301</u> | <u>1,565,602</u> | <u>10,593,194</u> |
| <i>Excess of Revenues</i> | | | | |
| <i>Over (Under) Expenditures</i> | <u>1,792,908</u> | <u>697,581</u> | <u>(1,395,152)</u> | <u>1,095,337</u> |
| Other Financing Sources (Uses) | | | | |
| Contributions to Lodge | (300,000) | - | - | (300,000) |
| Transfers In | 371,974 | 558,668 | 293,783 | 1,224,425 |
| Transfers Out | (841,524) | (1,106,617) | - | (1,948,141) |
| <i>Total Financing Sources (Uses)</i> | <u>(769,550)</u> | <u>(547,949)</u> | <u>293,783</u> | <u>(1,023,716)</u> |
| <i>Net Change in Fund Balance</i> | 1,023,358 | 149,632 | (1,101,369) | 71,621 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>9,908,673</u> | <u>885,271</u> | <u>2,385,955</u> | <u>13,179,899</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 10,932,031</u> | <u>\$ 1,034,903</u> | <u>\$ 1,284,586</u> | <u>\$ 13,251,520</u> |

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

| | Dog and Kennel | Real Estate Assessment | Solid Waste Planning | Ditch Maintenance | Viaduct Lighting | Delinquent Real Estate Tax Assessment Collection Prosecutor |
|---|-------------------|---------------------------|----------------------------|----------------------|---------------------|---|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 198,753 | \$ 1,658,522 | \$ 269,333 | \$ 18,354 | \$ 4,935 | \$ 174,454 |
| Cash and Cash Equivalents: | | | | | | |
| In Segregated Accounts | - | - | - | - | - | - |
| Receivables: | | | | | | |
| Other Local Taxes | - | - | - | - | - | - |
| Accounts | 3,575 | 20,865 | 26,771 | - | - | - |
| Special Assessments | - | - | - | - | - | - |
| Due from Other Governments | - | - | - | - | - | - |
| Materials and Supplies Inventory | - | - | - | - | - | - |
| Loans Receivable | - | - | - | - | - | - |
| Total Assets | \$ 202,328 | \$ 1,679,387 | \$ 296,104 | \$ 18,354 | \$ 4,935 | \$ 174,454 |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ 98 | \$ 76,001 | \$ 13,309 | \$ - | \$ - | \$ 95 |
| Contracts Payable | - | - | - | - | - | - |
| Accrued Wages and Benefits | 2,899 | 21,793 | 1,358 | - | - | 3,911 |
| Interfund Payable | - | - | - | - | - | - |
| Intergovernmental Payable | 2,669 | 7,001 | 442 | - | - | 1,142 |
| Total Liabilities | 5,666 | 104,795 | 15,109 | - | - | 5,148 |
| Deferred Inflows of Resources | | | | | | |
| Unavailable Revenue | - | 18,473 | - | - | - | - |
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Inventory | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Public Assistance/Human Services | - | - | - | - | - | - |
| Health Programs | - | - | 280,995 | - | - | - |
| Judicial/Public Safety Grants & Programs | - | - | - | - | - | - |
| Economic Development | - | - | - | - | - | - |
| Children's Services | - | - | - | - | - | - |
| General Government Operations | - | 1,556,119 | - | - | - | 169,306 |
| Lodge | - | - | - | - | - | - |
| Other Purposes | 196,662 | - | - | 18,354 | 4,935 | - |
| Unassigned (Deficit) | - | - | - | - | - | - |
| Total Fund Balances | 196,662 | 1,556,119 | 280,995 | 18,354 | 4,935 | 169,306 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ 202,328 | \$ 1,679,387 | \$ 296,104 | \$ 18,354 | \$ 4,935 | \$ 174,454 |

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

| | Treasurer Prepay Interest | Delinquent Real Estate Tax Assessment Collection Treasurer | Enforcement and Education | Sheriff's Policing Revolving Fund | Inmate Medical | Emergency Management Agency |
|---|---------------------------------|--|---------------------------------|--|-------------------|-----------------------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 31,936 | \$ 194,678 | \$ 55,853 | \$ - | \$ 68,933 | \$ 373,989 |
| Cash and Cash Equivalents: | | | | | | |
| In Segregated Accounts | - | - | - | - | - | - |
| Receivables: | | | | | | |
| Other Local Taxes | - | - | - | - | - | - |
| Accounts | - | - | 110 | - | - | - |
| Special Assessments | - | - | - | - | - | - |
| Due from Other Governments | - | - | - | - | - | 528 |
| Materials and Supplies Inventory | - | - | - | - | - | - |
| Loans Receivable | - | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 31,936</u> | <u>\$ 194,678</u> | <u>\$ 55,963</u> | <u>\$ -</u> | <u>\$ 68,933</u> | <u>\$ 374,517</u> |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ - | \$ 8,801 | \$ - | \$ - | \$ 4,491 | \$ - |
| Contracts Payable | - | - | - | - | - | - |
| Accrued Wages and Benefits | - | 3,197 | - | 8,856 | - | 6,268 |
| Interfund Payable | - | - | - | 20,213 | - | - |
| Intergovernmental Payable | - | 1,139 | - | 3,042 | 2,150 | 1,973 |
| <i>Total Liabilities</i> | <u>-</u> | <u>13,137</u> | <u>-</u> | <u>32,111</u> | <u>6,641</u> | <u>8,241</u> |
| Deferred Inflows of Resources | | | | | | |
| Unavailable Revenue | - | - | - | - | - | 528 |
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Inventory | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Public Assistance/Human Services | - | - | - | - | - | - |
| Health Programs | - | - | - | - | - | - |
| Judicial/Public Safety Grants & Programs | - | - | - | - | 62,292 | 365,748 |
| Economic Development | - | - | - | - | - | - |
| Children's Services | - | - | - | - | - | - |
| General Government Operations | 31,936 | 181,541 | - | - | - | - |
| Lodge | - | - | - | - | - | - |
| Other Purposes | - | - | 55,963 | - | - | - |
| Unassigned (Deficit) | - | - | - | (32,111) | - | - |
| <i>Total Fund Balances</i> | <u>31,936</u> | <u>181,541</u> | <u>55,963</u> | <u>(32,111)</u> | <u>62,292</u> | <u>365,748</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 31,936</u> | <u>\$ 194,678</u> | <u>\$ 55,963</u> | <u>\$ -</u> | <u>\$ 68,933</u> | <u>\$ 374,517</u> |

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

| | Emergency 911 Calling | County Law Library | Community Development Block Grant | County Courts Special Projects | Eastern County Court OVI/IDAM | Western County Court OVI/IDAM |
|---|-----------------------------|--------------------------|---|--------------------------------------|-------------------------------------|-------------------------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 1,271,042 | \$ 128,473 | \$ 440,259 | \$ 407,698 | \$ 28,795 | \$ 22,890 |
| Cash and Cash Equivalents: | | | | | | |
| In Segregated Accounts | - | - | - | - | - | - |
| Receivables: | | | | | | |
| Other Local Taxes | - | - | - | - | - | - |
| Accounts | 22,718 | 25,335 | 9,187 | 27,199 | 1,120 | 1,024 |
| Special Assessments | 200,524 | - | - | - | - | - |
| Due from Other Governments | - | - | 188,500 | - | - | - |
| Materials and Supplies Inventory | - | - | - | - | - | - |
| Loans Receivable | - | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 1,494,284</u> | <u>\$ 153,808</u> | <u>\$ 637,946</u> | <u>\$ 434,897</u> | <u>\$ 29,915</u> | <u>\$ 23,914</u> |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 6,638 | \$ - | \$ - | \$ - |
| Contracts Payable | - | - | 60,510 | - | - | - |
| Accrued Wages and Benefits | 1,018 | 1,382 | 3,063 | 3,573 | - | - |
| Interfund Payable | - | - | - | - | - | - |
| Intergovernmental Payable | 309 | 427 | 9,438 | 1,145 | - | - |
| <i>Total Liabilities</i> | <u>1,327</u> | <u>1,809</u> | <u>79,649</u> | <u>4,718</u> | <u>-</u> | <u>-</u> |
| Deferred Inflows of Resources | | | | | | |
| Unavailable Revenue | 200,524 | - | 109,300 | - | 500 | - |
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Inventory | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Public Assistance/Human Services | - | - | - | - | - | - |
| Health Programs | - | - | - | - | - | - |
| Judicial/Public Safety Grants & Programs | 1,292,433 | 151,999 | - | 430,179 | 29,415 | 23,914 |
| Economic Development | - | - | 448,997 | - | - | - |
| Children's Services | - | - | - | - | - | - |
| General Government Operations | - | - | - | - | - | - |
| Lodge | - | - | - | - | - | - |
| Other Purposes | - | - | - | - | - | - |
| Unassigned (Deficit) | - | - | - | - | - | - |
| <i>Total Fund Balances</i> | <u>1,292,433</u> | <u>151,999</u> | <u>448,997</u> | <u>430,179</u> | <u>29,415</u> | <u>23,914</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 1,494,284</u> | <u>\$ 153,808</u> | <u>\$ 637,946</u> | <u>\$ 434,897</u> | <u>\$ 29,915</u> | <u>\$ 23,914</u> |

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

| | Common Pleas Special Projects | Juvenile Court Special Projects | Common Pleas Special Probation | Eastern Court Special Probation | Child Support | Probate Court Conduct of Business |
|---|-------------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|-------------------|--|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 884,252 | \$ 38,536 | \$ 9,446 | \$ 147,785 | \$ 713,058 | \$ 886 |
| Cash and Cash Equivalents: | | | | | | |
| In Segregated Accounts | - | - | - | - | - | - |
| Receivables: | | | | | | |
| Other Local Taxes | - | - | - | - | - | - |
| Accounts | 2,173 | - | - | 17,910 | 56,798 | 29 |
| Special Assessments | - | - | - | - | - | - |
| Due from Other Governments | - | - | - | - | - | - |
| Materials and Supplies Inventory | - | - | - | - | - | - |
| Loans Receivable | - | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 886,425</u> | <u>\$ 38,536</u> | <u>\$ 9,446</u> | <u>\$ 165,695</u> | <u>\$ 769,856</u> | <u>\$ 915</u> |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ 146 | \$ - | \$ - | \$ 24 | \$ 282 | \$ - |
| Contracts Payable | - | - | - | - | - | - |
| Accrued Wages and Benefits | 10,591 | - | - | 2,453 | 37,519 | - |
| Interfund Payable | - | - | - | - | - | - |
| Intergovernmental Payable | 4,314 | - | - | 756 | 43,447 | - |
| <i>Total Liabilities</i> | <u>15,051</u> | <u>-</u> | <u>-</u> | <u>3,233</u> | <u>81,248</u> | <u>-</u> |
| Deferred Inflows of Resources | | | | | | |
| Unavailable Revenue | - | - | - | - | 23,731 | - |
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Inventory | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Public Assistance/Human Services | - | - | - | - | 664,877 | - |
| Health Programs | - | - | - | - | - | - |
| Judicial/Public Safety Grants & Programs | 871,374 | 38,536 | 9,446 | 162,462 | - | 915 |
| Economic Development | - | - | - | - | - | - |
| Children's Services | - | - | - | - | - | - |
| General Government Operations | - | - | - | - | - | - |
| Lodge | - | - | - | - | - | - |
| Other Purposes | - | - | - | - | - | - |
| Unassigned (Deficit) | - | - | - | - | - | - |
| <i>Total Fund Balances</i> | <u>871,374</u> | <u>38,536</u> | <u>9,446</u> | <u>162,462</u> | <u>664,877</u> | <u>915</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 886,425</u> | <u>\$ 38,536</u> | <u>\$ 9,446</u> | <u>\$ 165,695</u> | <u>\$ 769,856</u> | <u>\$ 915</u> |

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

| | Probate Dispute Resolution | VAWA Marriage License | Indigent Guardianship | Indigent Drivers Alcohol Treatment | VAWA Pass Through | Ohio Crime Victims |
|---|----------------------------------|-----------------------------|--------------------------|---|-------------------------|-----------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 69,544 | \$ 25,131 | \$ 4,592 | \$ 142,749 | \$ 8,797 | \$ 31,406 |
| Cash and Cash Equivalents: | | | | | | |
| In Segregated Accounts | - | - | - | - | - | - |
| Receivables: | | | | | | |
| Other Local Taxes | - | - | - | - | - | - |
| Accounts | 2,089 | 493 | 640 | 2,096 | - | - |
| Special Assessments | - | - | - | - | - | - |
| Due from Other Governments | - | - | - | - | - | 6,378 |
| Materials and Supplies Inventory | - | - | - | - | - | - |
| Loans Receivable | - | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 71,633</u> | <u>\$ 25,624</u> | <u>\$ 5,232</u> | <u>\$ 144,845</u> | <u>\$ 8,797</u> | <u>\$ 37,784</u> |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contracts Payable | - | - | - | - | - | - |
| Accrued Wages and Benefits | - | - | - | - | - | 1,971 |
| Interfund Payable | - | - | - | - | - | - |
| Intergovernmental Payable | - | - | - | - | - | 611 |
| <i>Total Liabilities</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,582</u> |
| Deferred Inflows of Resources | | | | | | |
| Unavailable Revenue | - | - | - | - | - | 3,584 |
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Inventory | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Public Assistance/Human Services | - | - | - | - | - | - |
| Health Programs | - | - | - | - | - | - |
| Judicial/Public Safety Grants & Programs | 71,633 | - | - | 144,845 | - | 31,618 |
| Economic Development | - | - | - | - | - | - |
| Children's Services | - | - | - | - | - | - |
| General Government Operations | - | - | - | - | - | - |
| Lodge | - | - | - | - | - | - |
| Other Purposes | - | 25,624 | 5,232 | - | 8,797 | - |
| Unassigned (Deficit) | - | - | - | - | - | - |
| <i>Total Fund Balances</i> | <u>71,633</u> | <u>25,624</u> | <u>5,232</u> | <u>144,845</u> | <u>8,797</u> | <u>31,618</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 71,633</u> | <u>\$ 25,624</u> | <u>\$ 5,232</u> | <u>\$ 144,845</u> | <u>\$ 8,797</u> | <u>\$ 37,784</u> |

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

| | Drug Task Force | Community Corrections | Youth Services | Northern Border Initiative | COPS Grant | OVI Task Force Grant | Governor's Public Safety HVEO |
|---|--------------------|--------------------------|-------------------|----------------------------------|------------------|----------------------------|--|
| Assets | | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 15,355 | \$ 111,986 | \$ 233,294 | \$ 37,560 | \$ 38,753 | \$ 39,501 | \$ 6,666 |
| Cash and Cash Equivalents: | | | | | | | |
| In Segregated Accounts | - | - | - | - | - | - | - |
| Receivables: | | | | | | | |
| Other Local Taxes | - | - | - | - | - | - | - |
| Accounts | - | - | - | - | - | - | - |
| Special Assessments | - | - | - | - | - | - | - |
| Due from Other Governments | - | - | - | - | 35,017 | - | - |
| Materials and Supplies Inventory | - | - | - | - | - | - | - |
| Loans Receivable | - | - | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 15,355</u> | <u>\$ 111,986</u> | <u>\$ 233,294</u> | <u>\$ 37,560</u> | <u>\$ 73,770</u> | <u>\$ 39,501</u> | <u>\$ 6,666</u> |
| Liabilities and Fund Balances | | | | | | | |
| Liabilities | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 235 | \$ - | \$ - | \$ - | \$ - |
| Contracts Payable | - | - | - | - | - | - | - |
| Accrued Wages and Benefits | - | 9,482 | 12,870 | - | 5,067 | - | - |
| Interfund Payable | - | - | - | - | - | - | - |
| Intergovernmental Payable | 179 | 2,820 | 3,523 | 61 | 1,710 | - | 113 |
| <i>Total Liabilities</i> | <u>179</u> | <u>12,302</u> | <u>16,628</u> | <u>61</u> | <u>6,777</u> | <u>-</u> | <u>113</u> |
| Deferred Inflows of Resources | | | | | | | |
| Unavailable Revenue | - | - | - | - | - | - | - |
| Fund Balances | | | | | | | |
| Nonspendable: | | | | | | | |
| Inventory | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - |
| Restricted for: | | | | | | | |
| Public Assistance/Human Services | - | 99,684 | - | - | - | - | - |
| Health Programs | - | - | - | - | - | - | - |
| Judicial/Public Safety Grants & Programs | 15,176 | - | - | - | 66,993 | 39,501 | 6,553 |
| Economic Development | - | - | - | - | - | - | - |
| Children's Services | - | - | 216,666 | - | - | - | - |
| General Government Operations | - | - | - | - | - | - | - |
| Lodge | - | - | - | - | - | - | - |
| Other Purposes | - | - | - | 37,499 | - | - | - |
| Unassigned (Deficit) | - | - | - | - | - | - | - |
| <i>Total Fund Balances</i> | <u>15,176</u> | <u>99,684</u> | <u>216,666</u> | <u>37,499</u> | <u>66,993</u> | <u>39,501</u> | <u>6,553</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 15,355</u> | <u>\$ 111,986</u> | <u>\$ 233,294</u> | <u>\$ 37,560</u> | <u>\$ 73,770</u> | <u>\$ 39,501</u> | <u>\$ 6,666</u> |

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

| | HUD Special Housing Voucher | Special Emergency Planning | Title IV-E Placement Juvenile Court | Title IV-E Foster/ Probation Juvenile Court | 503 Corporation | Convention Facilities Authority | Total Nonmajor Special Revenue Funds |
|---|--------------------------------------|----------------------------------|--|---|---------------------|---------------------------------------|---|
| Assets | | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 1,038 | \$ 67,246 | \$ 14,440 | \$ 150,397 | \$ 511,266 | \$ - | \$ 8,652,581 |
| Cash and Cash Equivalents: | | | | | | | |
| In Segregated Accounts | - | - | - | - | 253,089 | 59,169 | 312,258 |
| Receivables: | | | | | | | |
| Other Local Taxes | - | - | - | - | - | 29,517 | 29,517 |
| Accounts | - | - | - | - | - | - | 220,132 |
| Special Assessments | - | - | - | - | - | - | 200,524 |
| Due from Other Governments | 18,947 | - | - | - | - | - | 249,370 |
| Materials and Supplies Inventory | - | - | - | - | 751 | - | 751 |
| Loans Receivable | - | - | - | - | 2,051,733 | - | 2,051,733 |
| <i>Total Assets</i> | <u>\$ 19,985</u> | <u>\$ 67,246</u> | <u>\$ 14,440</u> | <u>\$ 150,397</u> | <u>\$ 2,816,839</u> | <u>\$ 88,686</u> | <u>\$ 11,716,866</u> |
| Liabilities and Fund Balances | | | | | | | |
| Liabilities | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 2,294 | \$ - | \$ 3,946 | \$ - | \$ 116,360 |
| Contracts Payable | - | - | - | - | - | - | 60,510 |
| Accrued Wages and Benefits | - | - | - | 1,168 | 3,900 | - | 142,339 |
| Interfund Payable | - | - | - | - | - | - | 20,213 |
| Intergovernmental Payable | - | - | - | 362 | - | - | 88,773 |
| <i>Total Liabilities</i> | <u>-</u> | <u>-</u> | <u>2,294</u> | <u>1,530</u> | <u>7,846</u> | <u>-</u> | <u>428,195</u> |
| Deferred Inflows of Resources | | | | | | | |
| Unavailable Revenue | - | - | - | - | - | - | 356,640 |
| Fund Balances | | | | | | | |
| Nonspendable: | | | | | | | |
| Inventory | - | - | - | - | 751 | - | 751 |
| Loans | - | - | - | - | 2,051,733 | - | 2,051,733 |
| Restricted for: | | | | | | | |
| Public Assistance/Human Services | - | - | - | 148,867 | - | - | 913,428 |
| Health Programs | - | - | - | - | - | - | 280,995 |
| Judicial/Public Safety Grants & Programs | - | 67,246 | 12,146 | - | - | - | 3,894,424 |
| Economic Development | 19,985 | - | - | - | 756,509 | - | 1,225,491 |
| Children's Services | - | - | - | - | - | - | 216,666 |
| General Government Operations | - | - | - | - | - | - | 1,938,902 |
| Lodge | - | - | - | - | - | 88,686 | 88,686 |
| Other Purposes | - | - | - | - | - | - | 353,066 |
| Unassigned (Deficit) | - | - | - | - | - | - | (32,111) |
| <i>Total Fund Balances</i> | <u>19,985</u> | <u>67,246</u> | <u>12,146</u> | <u>148,867</u> | <u>2,808,993</u> | <u>88,686</u> | <u>10,932,031</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 19,985</u> | <u>\$ 67,246</u> | <u>\$ 14,440</u> | <u>\$ 150,397</u> | <u>\$ 2,816,839</u> | <u>\$ 88,686</u> | <u>\$ 11,716,866</u> |

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | Dog and Kennel | Real Estate Assessment | Solid Waste Planning | Ditch Maintenance | Viaduct Lighting | Delinquent Real Estate Tax Assessment Collection Prosecutor |
|---|-------------------|---------------------------|----------------------------|----------------------|---------------------|---|
| Revenues | | | | | | |
| Property & Other Local Taxes | \$ - | \$ 191,369 | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | 108,643 | 1,137,406 | 388,207 | 2 | - | 149,936 |
| Fines and Forfeitures | 1,300 | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Special Assessments | - | - | - | - | - | - |
| Interest | - | - | - | 31 | - | - |
| Contributions and Donations | 322 | - | - | - | - | - |
| Other | - | 4,364 | - | - | - | - |
| Total Revenues | 110,265 | 1,333,139 | 388,207 | 33 | - | 149,936 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | - | 1,241,624 | - | - | - | 112,184 |
| Judicial | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - |
| Health | 149,838 | - | 365,610 | - | - | - |
| Human Services | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | - | - | - | - | - |
| Total Expenditures | 149,838 | 1,241,624 | 365,610 | - | - | 112,184 |
| Excess of Revenues Over (Under) Expenditures | (39,573) | 91,515 | 22,597 | 33 | - | 37,752 |
| Other Financing Sources (Uses) | | | | | | |
| Contributions to Lodge | - | - | - | - | - | - |
| Transfers In | 70,000 | - | - | - | - | 58,158 |
| Transfers Out | - | - | - | - | - | - |
| Total Financing Sources (Uses) | 70,000 | - | - | - | - | 58,158 |
| Net Change in Fund Balance | 30,427 | 91,515 | 22,597 | 33 | - | 95,910 |
| Fund Balance Beginning of Year - Restated (See Note 3) | 166,235 | 1,464,604 | 258,398 | 18,321 | 4,935 | 73,396 |
| Fund Balance End of Year | \$ 196,662 | \$ 1,556,119 | \$ 280,995 | \$ 18,354 | \$ 4,935 | \$ 169,306 |

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | Treasurer Prepay Interest | Delinquent Real Estate Tax Assessment Collection Treasurer | Enforcement and Education | Sheriff's Policing Revolving Fund | Inmate Medical | Emergency Management Agency |
|---|---------------------------------|--|---------------------------------|--|-------------------|-----------------------------------|
| Revenues | | | | | | |
| Property & Other Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | - | 173,741 | - | 166,898 | 47,423 | 137,225 |
| Fines and Forfeitures | - | - | 1,221 | - | - | - |
| Intergovernmental | - | - | - | - | - | 203,798 |
| Special Assessments | - | - | - | - | - | - |
| Interest | 955 | - | - | - | - | - |
| Contributions and Donations | - | - | - | - | - | - |
| Other | 4 | - | - | - | 13,338 | 76,691 |
| <i>Total Revenues</i> | <u>959</u> | <u>173,741</u> | <u>1,221</u> | <u>166,898</u> | <u>60,761</u> | <u>417,714</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 3,338 | 177,551 | - | - | - | - |
| Judicial | - | - | - | - | - | - |
| Public Safety | - | - | - | 239,319 | 86,132 | 446,836 |
| Health | - | - | - | - | - | - |
| Human Services | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>3,338</u> | <u>177,551</u> | <u>-</u> | <u>239,319</u> | <u>86,132</u> | <u>446,836</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(2,379)</u> | <u>(3,810)</u> | <u>1,221</u> | <u>(72,421)</u> | <u>(25,371)</u> | <u>(29,122)</u> |
| Other Financing Sources (Uses) | | | | | | |
| Contributions to Lodge | - | - | - | - | - | - |
| Transfers In | - | 58,158 | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| <i>Total Financing Sources (Uses)</i> | <u>-</u> | <u>58,158</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | <u>(2,379)</u> | <u>54,348</u> | <u>1,221</u> | <u>(72,421)</u> | <u>(25,371)</u> | <u>(29,122)</u> |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>34,315</u> | <u>127,193</u> | <u>54,742</u> | <u>40,310</u> | <u>87,663</u> | <u>394,870</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 31,936</u> | <u>\$ 181,541</u> | <u>\$ 55,963</u> | <u>\$ (32,111)</u> | <u>\$ 62,292</u> | <u>\$ 365,748</u> |

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | Citizens Corp. Program | Emergency 911 Calling | County Law Library | Community Development Block Grant | County Courts Special Projects | Eastern County Court OVI/IDIAM |
|---|------------------------------|-----------------------------|--------------------------|---|--------------------------------------|--------------------------------------|
| Revenues | | | | | | |
| Property & Other Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | - | 234,873 | - | - | 172,984 | - |
| Fines and Forfeitures | - | - | 205,983 | - | - | 11,293 |
| Intergovernmental | 1,438 | - | - | 1,242,705 | - | - |
| Special Assessments | - | 199,759 | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Contributions and Donations | - | - | - | - | - | - |
| Other | - | 22,718 | 5,695 | 80,685 | - | - |
| <i>Total Revenues</i> | <u>1,438</u> | <u>457,350</u> | <u>211,678</u> | <u>1,323,390</u> | <u>172,984</u> | <u>11,293</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | - | - | - | 1,184,400 | - | - |
| Judicial | - | - | 150,560 | - | 212,935 | 650 |
| Public Safety | 1,438 | 160,210 | - | - | - | - |
| Health | - | - | - | - | - | - |
| Human Services | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>1,438</u> | <u>160,210</u> | <u>150,560</u> | <u>1,184,400</u> | <u>212,935</u> | <u>650</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>-</u> | <u>297,140</u> | <u>61,118</u> | <u>138,990</u> | <u>(39,951)</u> | <u>10,643</u> |
| Other Financing Sources (Uses) | | | | | | |
| Contributions to Lodge | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| <i>Total Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | - | 297,140 | 61,118 | 138,990 | (39,951) | 10,643 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>-</u> | <u>995,293</u> | <u>90,881</u> | <u>310,007</u> | <u>470,130</u> | <u>18,772</u> |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 1,292,433</u> | <u>\$ 151,999</u> | <u>\$ 448,997</u> | <u>\$ 430,179</u> | <u>\$ 29,415</u> |

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | Western County Court OVI/IDAM | Common Pleas Special Projects | Juvenile Court Special Projects | Common Pleas Special Probation | Eastern Court Special Probation | Child Support |
|---|-------------------------------------|-------------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|-------------------|
| Revenues | | | | | | |
| Property & Other Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | - | 643,414 | 52 | 2,707 | 96,794 | 518,203 |
| Fines and Forfeitures | 11,851 | - | 26,712 | - | - | - |
| Intergovernmental | - | - | - | - | - | 1,629,719 |
| Special Assessments | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Contributions and Donations | - | - | - | - | - | - |
| Other | - | - | - | - | - | 61,589 |
| <i>Total Revenues</i> | <u>11,851</u> | <u>643,414</u> | <u>26,764</u> | <u>2,707</u> | <u>96,794</u> | <u>2,209,511</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | - | - | - | - | - | - |
| Judicial | 8,913 | 556,399 | 29,920 | 1,254 | - | - |
| Public Safety | - | - | - | - | 84,343 | - |
| Health | - | - | - | - | - | - |
| Human Services | - | - | - | - | - | 1,656,542 |
| Conservation and Recreation | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>8,913</u> | <u>556,399</u> | <u>29,920</u> | <u>1,254</u> | <u>84,343</u> | <u>1,656,542</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>2,938</u> | <u>87,015</u> | <u>(3,156)</u> | <u>1,453</u> | <u>12,451</u> | <u>552,969</u> |
| Other Financing Sources (Uses) | | | | | | |
| Contributions to Lodge | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | 150,000 |
| Transfers Out | - | - | - | - | - | (583,421) |
| <i>Total Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(433,421)</u> |
| <i>Net Change in Fund Balance</i> | <u>2,938</u> | <u>87,015</u> | <u>(3,156)</u> | <u>1,453</u> | <u>12,451</u> | <u>119,548</u> |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>20,976</u> | <u>784,359</u> | <u>41,692</u> | <u>7,993</u> | <u>150,011</u> | <u>545,329</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 23,914</u> | <u>\$ 871,374</u> | <u>\$ 38,536</u> | <u>\$ 9,446</u> | <u>\$ 162,462</u> | <u>\$ 664,877</u> |

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | Probate Court Conduct of Business | Probate Dispute Resolution | VAWA Marriage License | Indigent Guardianship | Indigent Drivers Alcohol Treatment | VAWA Pass Through |
|---|--|----------------------------------|-----------------------------|--------------------------|---|-------------------------|
| Revenues | | | | | | |
| Property & Other Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | 629 | - | 22,084 | 12,096 | 5,225 | - |
| Fines and Forfeitures | - | 29,606 | - | - | 22,665 | - |
| Intergovernmental | - | - | - | - | - | - |
| Special Assessments | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Contributions and Donations | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| <i>Total Revenues</i> | <u>629</u> | <u>29,606</u> | <u>22,084</u> | <u>12,096</u> | <u>27,890</u> | <u>-</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | - | - | - | - | - | - |
| Judicial | 1,027 | 21,746 | - | 12,442 | - | - |
| Public Safety | - | - | - | - | 8,288 | - |
| Health | - | - | 10,253 | - | - | - |
| Human Services | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>1,027</u> | <u>21,746</u> | <u>10,253</u> | <u>12,442</u> | <u>8,288</u> | <u>-</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(398)</u> | <u>7,860</u> | <u>11,831</u> | <u>(346)</u> | <u>19,602</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | | |
| Contributions to Lodge | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| <i>Total Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | <u>(398)</u> | <u>7,860</u> | <u>11,831</u> | <u>(346)</u> | <u>19,602</u> | <u>-</u> |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>1,313</u> | <u>63,773</u> | <u>13,793</u> | <u>5,578</u> | <u>125,243</u> | <u>8,797</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 915</u> | <u>\$ 71,633</u> | <u>\$ 25,624</u> | <u>\$ 5,232</u> | <u>\$ 144,845</u> | <u>\$ 8,797</u> |

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | Ohio Crime Victims | Drug Task Force | Community Corrections | Youth Services | Workforce Development | Northern Border Initiative |
|---|-----------------------|--------------------|--------------------------|-------------------|--------------------------|----------------------------------|
| Revenues | | | | | | |
| Property & Other Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | 288 | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - | - |
| Intergovernmental | 45,743 | 3,996 | 343,519 | 429,592 | 258,103 | 43,534 |
| Special Assessments | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Contributions and Donations | - | - | - | - | - | - |
| Other | - | 21,336 | - | - | - | - |
| <i>Total Revenues</i> | <u>46,031</u> | <u>25,332</u> | <u>343,519</u> | <u>429,592</u> | <u>258,103</u> | <u>43,534</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | - | - | - | - | - | - |
| Judicial | - | - | - | - | - | - |
| Public Safety | 71,486 | 30,033 | 346,069 | 316,806 | - | 38,191 |
| Health | - | - | - | - | - | - |
| Human Services | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>71,486</u> | <u>30,033</u> | <u>346,069</u> | <u>316,806</u> | <u>-</u> | <u>38,191</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(25,455)</u> | <u>(4,701)</u> | <u>(2,550)</u> | <u>112,786</u> | <u>258,103</u> | <u>5,343</u> |
| Other Financing Sources (Uses) | | | | | | |
| Contributions to Lodge | - | - | - | - | - | - |
| Transfers In | 35,658 | - | - | - | - | - |
| Transfers Out | - | - | - | - | (258,103) | - |
| <i>Total Financing Sources (Uses)</i> | <u>35,658</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(258,103)</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | 10,203 | (4,701) | (2,550) | 112,786 | - | 5,343 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>21,415</u> | <u>19,877</u> | <u>102,234</u> | <u>103,880</u> | <u>-</u> | <u>32,156</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 31,618</u> | <u>\$ 15,176</u> | <u>\$ 99,684</u> | <u>\$ 216,666</u> | <u>\$ -</u> | <u>\$ 37,499</u> |

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | COPS Grant | OVI Task Force Grant | Governor's Public Safety HVEO | HUD Special Housing Voucher | Special Emergency Planning | Title IV-E Placement Juvenile Court |
|---|------------------|----------------------------|--|--------------------------------------|----------------------------------|--|
| Revenues | | | | | | |
| Property & Other Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | - | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - | - |
| Intergovernmental | 141,986 | - | 17,963 | 221,418 | 26,072 | 1,699 |
| Special Assessments | - | - | - | - | - | - |
| Interest | - | - | - | 20,625 | - | - |
| Contributions and Donations | - | - | - | - | - | - |
| Other | - | - | - | - | - | 7,610 |
| <i>Total Revenues</i> | <u>141,986</u> | <u>-</u> | <u>17,963</u> | <u>242,043</u> | <u>26,072</u> | <u>9,309</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | - | - | - | - | - | - |
| Judicial | - | - | - | - | - | - |
| Public Safety | 146,470 | - | 17,892 | - | 21,749 | - |
| Health | - | - | - | 223,082 | - | - |
| Human Services | - | - | - | - | - | - |
| Conservation and Recreation | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>146,470</u> | <u>-</u> | <u>17,892</u> | <u>223,082</u> | <u>21,749</u> | <u>-</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(4,484)</u> | <u>-</u> | <u>71</u> | <u>18,961</u> | <u>4,323</u> | <u>9,309</u> |
| Other Financing Sources (Uses) | | | | | | |
| Contributions to Lodge | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| <i>Total Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | <u>(4,484)</u> | <u>-</u> | <u>71</u> | <u>18,961</u> | <u>4,323</u> | <u>9,309</u> |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>71,477</u> | <u>39,501</u> | <u>6,482</u> | <u>1,024</u> | <u>62,923</u> | <u>2,837</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 66,993</u> | <u>\$ 39,501</u> | <u>\$ 6,553</u> | <u>\$ 19,985</u> | <u>\$ 67,246</u> | <u>\$ 12,146</u> |

(continued)

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | Title IV-E Foster/ Probation Juvenile Court | 503 Corporation | Convention Facilities Authority | Total Nonmajor Special Revenue Funds |
|---|---|---------------------|---------------------------------------|---|
| Revenues | | | | |
| Property & Other Local Taxes | \$ - | \$ - | \$ 291,989 | \$ 483,358 |
| Charges for Services | - | 49,715 | - | 4,068,545 |
| Fines and Forfeitures | - | - | - | 310,631 |
| Intergovernmental | 106,437 | - | - | 4,717,722 |
| Special Assessments | - | - | - | 199,759 |
| Interest | - | 138,241 | 255 | 160,107 |
| Contributions and Donations | - | - | - | 322 |
| Other | - | 46,725 | - | 340,755 |
| <i>Total Revenues</i> | <u>106,437</u> | <u>234,681</u> | <u>292,244</u> | <u>10,281,199</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | - | 214,526 | - | 2,933,623 |
| Judicial | - | - | - | 995,846 |
| Public Safety | - | - | - | 2,015,262 |
| Health | - | - | - | 748,783 |
| Human Services | 106,022 | - | - | 1,762,564 |
| Conservation and Recreation | - | - | 5,360 | 5,360 |
| Debt Service: | | | | |
| Principal Retirement | - | 26,853 | - | 26,853 |
| <i>Total Expenditures</i> | <u>106,022</u> | <u>241,379</u> | <u>5,360</u> | <u>8,488,291</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>415</u> | <u>(6,698)</u> | <u>286,884</u> | <u>1,792,908</u> |
| Other Financing Sources (Uses) | | | | |
| Contributions to Lodge | - | - | (300,000) | (300,000) |
| Transfers In | - | - | - | 371,974 |
| Transfers Out | - | - | - | (841,524) |
| <i>Total Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>(300,000)</u> | <u>(769,550)</u> |
| <i>Net Change in Fund Balance</i> | <u>415</u> | <u>(6,698)</u> | <u>(13,116)</u> | <u>1,023,358</u> |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>148,452</u> | <u>2,815,691</u> | <u>101,802</u> | <u>9,908,673</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 148,867</u> | <u>\$ 2,808,993</u> | <u>\$ 88,686</u> | <u>\$ 10,932,031</u> |

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2012

| | Bond Retirement | Redevelopment Tax Equivalent | Total Nonmajor Debt Service Funds |
|---|---------------------|------------------------------------|--|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 438,563 | \$ 596,340 | \$ 1,034,903 |
| Receivables: | | | |
| Property Taxes | 997,079 | - | 997,079 |
| Due from Other Governments | 62,338 | - | 62,338 |
| <i>Total Assets</i> | <u>\$ 1,497,980</u> | <u>\$ 596,340</u> | <u>\$ 2,094,320</u> |
| Deferred Inflows of Resources | | | |
| Property Taxes | 900,000 | - | 900,000 |
| Unavailable Revenue | 159,417 | - | 159,417 |
| <i>Total Deferred Inflows of Resources</i> | <u>1,059,417</u> | <u>-</u> | <u>1,059,417</u> |
| Fund Balances | | | |
| Restricted for: | | | |
| Debt Service | 438,563 | - | 438,563 |
| Committed for: | | | |
| Debt Service | - | 596,340 | 596,340 |
| <i>Total Fund Balances</i> | <u>438,563</u> | <u>596,340</u> | <u>1,034,903</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 1,497,980</u> | <u>\$ 596,340</u> | <u>\$ 2,094,320</u> |

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012

| | Bond Retirement | Redevelopment Tax Equivalent | Total Nonmajor Debt Service Funds |
|---|--------------------------|------------------------------------|--|
| Revenues | | | |
| Property & Other Local Taxes | \$ 915,021 | \$ 68,360 | \$ 983,381 |
| Intergovernmental | 159,411 | - | 159,411 |
| Other | 62,506 | 31,584 | 94,090 |
| <i>Total Revenues</i> | <u>1,136,938</u> | <u>99,944</u> | <u>1,236,882</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 2,925 | - | 2,925 |
| Public Works | - | 68,935 | 68,935 |
| Debt Service: | | | |
| Principal Retirement | 234,320 | 2,877 | 237,197 |
| Interest and Fiscal Charges | 225,258 | 4,986 | 230,244 |
| <i>Total Expenditures</i> | <u>462,503</u> | <u>76,798</u> | <u>539,301</u> |
| <i>Excess of Revenues</i> <i>Over (Under) Expenditures</i> | <u>674,435</u> | <u>23,146</u> | <u>697,581</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 558,668 | - | 558,668 |
| Transfers Out | (1,106,617) | - | (1,106,617) |
| <i>Total Financing Sources (Uses)</i> | <u>(547,949)</u> | <u>-</u> | <u>(547,949)</u> |
| <i>Net Change in Fund Balance</i> | 126,486 | 23,146 | 149,632 |
| <i>Fund Balance Beginning</i> <i>of Year - Restated (See Note 3)</i> | <u>312,077</u> | <u>573,194</u> | <u>885,271</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 438,563</u></u> | <u><u>\$ 596,340</u></u> | <u><u>\$ 1,034,903</u></u> |

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

| | Permanent Improvement | Construction Fund | County Court Computer | Total Nonmajor Capital Projects Funds |
|---|--------------------------|----------------------|-----------------------------|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 847,795 | \$ 337,037 | \$ 221,268 | \$ 1,406,100 |
| Receivables: | | | | |
| Accounts | - | - | 12,556 | 12,556 |
| <i>Total Assets</i> | <u>\$ 847,795</u> | <u>\$ 337,037</u> | <u>\$ 233,824</u> | <u>\$ 1,418,656</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$ 2,708 | \$ - | \$ 1,968 | \$ 4,676 |
| Contracts Payable | 68,274 | - | 2,812 | 71,086 |
| Intergovernmental Payable | - | - | 802 | 802 |
| Retainage Payable | 57,506 | - | - | 57,506 |
| <i>Total Liabilities</i> | <u>128,488</u> | <u>-</u> | <u>5,582</u> | <u>134,070</u> |
| Fund Balances | | | | |
| Restricted for: | | | | |
| Capital Projects | 719,307 | 337,037 | 228,242 | 1,284,586 |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 847,795</u> | <u>\$ 337,037</u> | <u>\$ 233,824</u> | <u>\$ 1,418,656</u> |

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

| | Permanent Improvement | Construction Fund | County Court Computer | Total Nonmajor Capital Projects Funds |
|---|--------------------------|----------------------|-----------------------------|--|
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 165,227 | \$ 165,227 |
| Intergovernmental | 4,653 | - | - | 4,653 |
| Interest | - | 570 | - | 570 |
| <i>Total Revenues</i> | <u>4,653</u> | <u>570</u> | <u>165,227</u> | <u>170,450</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | - | - | 129,518 | 129,518 |
| Capital Outlay | <u>1,436,084</u> | <u>-</u> | <u>-</u> | <u>1,436,084</u> |
| <i>Total Expenditures</i> | <u>1,436,084</u> | <u>-</u> | <u>129,518</u> | <u>1,565,602</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (1,431,431) | 570 | 35,709 | (1,395,152) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | <u>293,783</u> | <u>-</u> | <u>-</u> | <u>293,783</u> |
| <i>Net Change in Fund Balance</i> | (1,137,648) | 570 | 35,709 | (1,101,369) |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>1,856,955</u> | <u>336,467</u> | <u>192,533</u> | <u>2,385,955</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 719,307</u> | <u>\$ 337,037</u> | <u>\$ 228,242</u> | <u>\$ 1,284,586</u> |

Combining Statements – Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organization, or other governments and therefore not available to support the County's own programs. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Private Purpose Trust Funds

Private Purpose Trust Funds are accounted for in essentially the same manner as proprietary funds. Following is a description of the County's private purpose trust funds:

Board of Developmental Disabilities Fund – To account for money received in trust by the Board of Mental Retardation and Developmental Disabilities to be used for client care and special programs.

Children's Trust Fund – To account for money held by various departments for the children that the court has placed in custody of the County.

County Trust Fund – To account for the various expendable trust funds held by the County Commissioners to be expended for scholarships as set forth in the trust agreements.

County Home Resident Trust Fund – To account for the funds held by the County home administrator on behalf of the residents of the County home. The operations of this fund are not budgeted.

Law Enforcement Fund – To account for the revenue received from the sale of contraband that is expended for law enforcement.

Nursing Home Memorial Foundation Fund - To account for funds received from a donation used to provide for the individual physical well being of residents in the nursing home not provided by other funds.

Agency Funds

Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

District Board of Health – To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent as required under ORC Section 3709.31.

Metropolitan Park District – The County Auditor is the fiscal office for this separate governmental agency.

Soil and Water – To account for the funds and subfunds of the Soil and Water District, established under ORC, Chapter 1515, for which the Count Auditor is the fiscal agent.

Family and Children First – The County Auditor is the fiscal officer for the Family and Children First Council.

(Continued)

Agency Funds (Continued)

Escheated
Wildlife Conservation-Schools
Metropolitan Housing Authority
Ashtabula City Permit Fees
Inmate Agency

Undivided General Tax – To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and the County operating funds.

Undivided Local Government – To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes. Receipts are apportioned to the subdivisions and the County.

Undivided Personal Property Tax – To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Library and Local Government – To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes which are returned to the County for use by libraries and park districts.

Economic Development – To account for the collection of revenue from a County imposed lodging tax. The receipts are periodically disbursed to County Convention and Visitors Bureau, Ashtabula County Convention Facilities Authority, the County operating fund and appropriate subdivisions.

Ohio Elections Commission – To account for monies which are collected when a levy or elected position is placed on a local ballot. Receipts are paid to State Treasury.

Auto License
Cigarette Tax
Township Gas Tax
Trailer Tax
Unclaimed Forfeited Land
Homestead and Rollback

Inheritance Tax
Prepayments
Public Utility Property Tax Rollback
Recorder's Housing Trust
Public Defenders Indigent

Payroll Clearing – To account for payroll taxes and other related payroll deductions accumulated from the governmental and business-type funds for distribution to other governmental units and private entities.

Court Agency Fund – To account for clerk of courts auto title fees, county court, juvenile court and probate court related receipts.

County Agency Fund – to account for the activities of the County Sheriff's civil account.

Law Library
Significant Areas
Insurances

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2012

| | Board of Developmental Disabilities | Children's Trust | County Trust |
|--|---|---------------------|------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 288,036 | \$ 36,739 | \$ - |
| Cash and Cash Equivalents in Segregated Accounts | - | 157,721 | 43,950 |
| Accrued Interest Receivable | - | - | - |
| <i>Total Assets</i> | <u>288,036</u> | <u>194,460</u> | <u>43,950</u> |
| Liabilities | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Position | | | |
| Held in Trust for Nursing Home | - | - | - |
| Held in Trust for Children's Services | - | 194,460 | - |
| Held in Trust for Developmental Disabilities | 288,036 | - | - |
| Held in Trust for Law Enforcement | - | - | - |
| Held in Trust for Scholarship | - | - | 43,950 |
| <i>Total Net Position</i> | <u>\$ 288,036</u> | <u>\$ 194,460</u> | <u>\$ 43,950</u> |

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2012

| | County Home Resident Trust | Law Enforcement | Nursing Home Memorial Foundation | Total |
|--|----------------------------------|--------------------|--|-------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 3,999 | \$ 46,373 | \$ 375,147 |
| Cash and Cash Equivalents in Segregated Accounts | 39,236 | 153,128 | - | 394,035 |
| Accrued Interest Receivable | - | 128 | - | 128 |
| <i>Total Assets</i> | <u>39,236</u> | <u>157,255</u> | <u>46,373</u> | <u>769,310</u> |
| Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Position | | | | |
| Held in Trust for Nursing Home | - | - | 46,373 | 46,373 |
| Held in Trust for Children's Services | - | - | - | 194,460 |
| Held in Trust for Developmental Disabilities | - | - | - | 288,036 |
| Held in Trust for Law Enforcement | - | 157,255 | - | 157,255 |
| Held in Trust for Scholarship | 39,236 | - | - | 83,186 |
| <i>Total Net Position</i> | <u>\$ 39,236</u> | <u>\$ 157,255</u> | <u>\$ 46,373</u> | <u>\$ 769,310</u> |

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2012

| | Board of Developmental Disabilities | Children's Trust | County Trust |
|---------------------------------------|---|---------------------|------------------|
| Additions | | | |
| Contributions | \$ 4,500 | \$ 9,578 | \$ - |
| Interest | 508 | 3,010 | 405 |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Additions</i> | 5,008 | 12,588 | 405 |
| Deductions | | | |
| Other Operating Expenses | 11,774 | 16,866 | 2,638 |
| | <hr/> | <hr/> | <hr/> |
| <i>Change in Net Position</i> | (6,766) | (4,278) | (2,233) |
| <i>Net Position Beginning of Year</i> | 294,802 | 198,738 | 46,183 |
| | <hr/> | <hr/> | <hr/> |
| <i>Net Position End of Year</i> | <u>\$ 288,036</u> | <u>\$ 194,460</u> | <u>\$ 43,950</u> |

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2012

| | County Home Resident Trust | Law Enforcement | Nursing Home Memorial Foundation | Total |
|---------------------------------------|----------------------------------|--------------------|--|-------------|
| Additions | | | | |
| Contributions | \$ 174,636 | \$ 72,805 | \$ - | \$ 261,519 |
| Interest | 74 | 13 | 120 | 4,130 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>Total Additions</i> | 174,710 | 72,818 | 120 | 265,649 |
| Deductions | | | | |
| Other Operating Expenses | 191,969 | 106,249 | 38,072 | 367,568 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>Change in Net Position</i> | (17,259) | (33,431) | (37,952) | (101,919) |
| <i>Net Position Beginning of Year</i> | 56,495 | 190,686 | 84,325 | 871,229 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>Net Position End of Year</i> | \$ 39,236 | \$ 157,255 | \$ 46,373 | \$ 769,310 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

| | Balance 12/31/2011 | Additions | Reductions | Balance 12/31/2012 |
|--|-----------------------|---------------------|---------------------|-----------------------|
| District Board of Health | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 1,552,793 | \$ 1,814,955 | \$ 1,791,253 | \$ 1,576,495 |
| Liabilities | | | | |
| Accounts Payable | \$ 14,599 | \$ - | \$ 14,599 | \$ - |
| Intergovernmental Payable | 85,026 | 11,263 | 85,026 | 11,263 |
| Undistributed Monies | 1,453,168 | 1,766,697 | 1,691,628 | 1,528,237 |
| Accrued Wages | - | 36,995 | - | 36,995 |
| <i>Total Liabilities</i> | <u>\$ 1,552,793</u> | <u>\$ 1,814,955</u> | <u>\$ 1,791,253</u> | <u>\$ 1,576,495</u> |
| Ashtabula County Metroparks | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 42,876 | \$ 35,521 | \$ 22,862 | \$ 55,535 |
| Liabilities | | | | |
| Accounts Payable | \$ - | \$ 187 | \$ - | \$ 187 |
| Intergovernmental Payable | 5 | 43 | 5 | 43 |
| Undistributed Monies | 42,871 | 35,291 | 22,857 | 55,305 |
| <i>Total Liabilities</i> | <u>\$ 42,876</u> | <u>\$ 35,521</u> | <u>\$ 22,862</u> | <u>\$ 55,535</u> |
| Soil and Water | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 42,794 | \$ 152,286 | \$ 123,057 | \$ 72,023 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 938 | \$ 1,063 | \$ 938 | \$ 1,063 |
| Undistributed Monies | 41,856 | 147,836 | 122,119 | 67,573 |
| Accrued Wages | - | 3,387 | - | 3,387 |
| <i>Total Liabilities</i> | <u>\$ 42,794</u> | <u>\$ 152,286</u> | <u>\$ 123,057</u> | <u>\$ 72,023</u> |
| Family and Children First | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 94,672 | \$ 103,502 | \$ 109,585 | \$ 88,589 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 237 | \$ 546 | \$ 237 | \$ 546 |
| Undistributed Monies | 94,435 | 101,264 | 109,348 | 86,351 |
| Accrued Wages | - | 1,692 | - | 1,692 |
| <i>Total Liabilities</i> | <u>\$ 94,672</u> | <u>\$ 103,502</u> | <u>\$ 109,585</u> | <u>\$ 88,589</u> |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

| | Balance 12/31/2011 | Additions | Reductions | Balance 12/31/2012 |
|--|-----------------------|------------|------------|-----------------------|
| Escheated | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 5,599 | \$ - | \$ - | \$ 5,599 |
| Liabilities | | | | |
| Undistributed Monies | \$ 5,599 | \$ - | \$ - | \$ 5,599 |
| Wildlife Conservation-Schools | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 4,003 | \$ 4,003 | \$ - |
| Liabilities | | | | |
| Undistributed Monies | \$ - | \$ 4,003 | \$ 4,003 | \$ - |
| Metropolitan Housing Authority | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 33,183 | \$ 33,183 | \$ - |
| Liabilities | | | | |
| Undistributed Monies | \$ - | \$ 33,183 | \$ 33,183 | \$ - |
| Ashtabula City Permit Fees | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 7,000 | \$ 3,600 | \$ 3,400 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ - | \$ 7,000 | \$ 3,600 | \$ 3,400 |
| Inmate Agency | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$ 17,031 | \$ 195,491 | \$ 202,569 | \$ 9,953 |
| Liabilities | | | | |
| Undistributed Monies | \$ 17,031 | \$ 195,491 | \$ 202,569 | \$ 9,953 |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

| | Balance 12/31/2011 | Additions | Reductions | Balance 12/31/2012 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Undivided General Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 4,859,804 | \$ 85,535,969 | \$ 85,931,715 | \$ 4,464,058 |
| Receivables: | | | | |
| Taxes | 93,383,663 | 85,089,874 | 93,383,663 | 85,089,874 |
| Special Assessments | 6,353,160 | 5,827,365 | 6,353,160 | 5,827,365 |
| <i>Total Assets</i> | <u>\$ 104,596,627</u> | <u>\$ 176,453,208</u> | <u>\$ 185,668,538</u> | <u>\$ 95,381,297</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 1,935 | \$ - | \$ 1,935 | \$ - |
| Intergovernmental Payable | 104,594,692 | 176,453,208 | 185,666,603 | 95,381,297 |
| <i>Total Liabilities</i> | <u>\$ 104,596,627</u> | <u>\$ 176,453,208</u> | <u>\$ 185,668,538</u> | <u>\$ 95,381,297</u> |
| Undivided Local Government | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 2,869,753 | \$ 2,869,753 | \$ - |
| Intergovernmental Receivable | 1,298,585 | 713,081 | 1,298,585 | 713,081 |
| <i>Total Assets</i> | <u>\$ 1,298,585</u> | <u>\$ 3,582,834</u> | <u>\$ 4,168,338</u> | <u>\$ 713,081</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,298,585 | \$ 3,582,834 | \$ 4,168,338 | \$ 713,081 |
| Undivided Personal Property Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 3,819 | \$ 2,919,357 | \$ 2,919,034 | \$ 4,142 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 3,819 | \$ 2,919,357 | \$ 2,919,034 | \$ 4,142 |
| Library and Local Government | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 2,847,124 | \$ 2,847,124 | \$ - |
| Intergovernmental Receivable | 1,528,182 | 1,520,045 | 1,528,182 | 1,520,045 |
| <i>Total Assets</i> | <u>\$ 1,528,182</u> | <u>\$ 4,367,169</u> | <u>\$ 4,375,306</u> | <u>\$ 1,520,045</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,528,182 | \$ 4,367,169 | \$ 4,375,306 | \$ 1,520,045 |
| Economic Development | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 36,041 | \$ 721,556 | \$ 725,434 | \$ 32,163 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 36,041 | \$ 721,556 | \$ 725,434 | \$ 32,163 |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

| | Balance 12/31/2011 | Additions | Reductions | Balance 12/31/2012 |
|--|-----------------------|---------------------|---------------------|-----------------------|
| Ohio Elections Commission | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 740 | \$ 190 | \$ 850 | \$ 80 |
| Liabilities | | | | |
| Undistributed Monies | \$ 740 | \$ 190 | \$ 850 | \$ 80 |
| Auto License | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 1,000,818 | \$ 1,000,818 | \$ - |
| Accounts Receivable | 10,163 | - | 10,163 | - |
| Intergovernmental Receivable | 514,118 | 480,159 | 514,118 | 480,159 |
| <i>Total Assets</i> | <u>\$ 524,281</u> | <u>\$ 1,480,977</u> | <u>\$ 1,525,099</u> | <u>\$ 480,159</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 524,281 | \$ 1,480,977 | \$ 1,525,099 | \$ 480,159 |
| Cigarette Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 416 | \$ 15,949 | \$ 16,091 | \$ 274 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 416 | \$ 15,949 | \$ 16,091 | \$ 274 |
| Township Gas Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 2,305,871 | \$ 2,305,871 | \$ - |
| Intergovernmental Receivable | 1,142,163 | 1,117,434 | 1,142,163 | 1,117,434 |
| <i>Total Assets</i> | <u>\$ 1,142,163</u> | <u>\$ 3,423,305</u> | <u>\$ 3,448,034</u> | <u>\$ 1,117,434</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,142,163 | \$ 3,423,305 | \$ 3,448,034 | \$ 1,117,434 |
| Trailer Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 58,042 | \$ 487,060 | \$ 466,263 | \$ 78,839 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 58,042 | \$ 487,060 | \$ 466,263 | \$ 78,839 |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

| | Balance 12/31/2011 | Additions | Reductions | Balance 12/31/2012 |
|---|-----------------------|--------------|--------------|-----------------------|
| Unclaimed Forfeited Land | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 35,432 | \$ - | \$ - | \$ 35,432 |
| Liabilities | | | | |
| Undistributed Monies | \$ 35,432 | \$ - | \$ - | \$ 35,432 |
| Homestead and Rollback | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 2,136,362 | \$ 2,136,362 | \$ - |
| Liabilities | | | | |
| Intergovernmental Payable | \$ - | \$ 2,136,362 | \$ 2,136,362 | \$ - |
| Inheritance Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 584,595 | \$ 1,668,877 | \$ 1,771,146 | \$ 482,326 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 584,595 | \$ 1,668,877 | \$ 1,771,146 | \$ 482,326 |
| Prepayments | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 817,667 | \$ 1,545,322 | \$ 1,509,546 | \$ 853,443 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 817,667 | \$ 1,545,322 | \$ 1,509,546 | \$ 853,443 |
| Public Utility Property Tax Rollback | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 84,720 | \$ 84,720 | \$ - |
| Liabilities | | | | |
| Intergovernmental Payable | \$ - | \$ 84,720 | \$ 84,720 | \$ - |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

| | Balance 12/31/2011 | Additions | Reductions | Balance 12/31/2012 |
|--|-----------------------|----------------------|----------------------|-----------------------|
| Recorders Housing Trust | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 104,204 | \$ 407,634 | \$ 404,780 | \$ 107,058 |
| Accounts Receivable | 4,460 | 4,149 | 4,460 | 4,149 |
| <i>Total Assets</i> | <u>\$ 108,664</u> | <u>\$ 411,783</u> | <u>\$ 409,240</u> | <u>\$ 111,207</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 1,042 | \$ - | \$ 1,042 | \$ - |
| Intergovernmental Payable | 103,191 | 411,783 | 403,767 | 111,207 |
| Undistributed Monies | 4,431 | - | 4,431 | - |
| <i>Total Liabilities</i> | <u>\$ 108,664</u> | <u>\$ 411,783</u> | <u>\$ 409,240</u> | <u>\$ 111,207</u> |
| Public Defenders Indigent | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 19,925 | \$ 32,702 | \$ 51,762 | \$ 865 |
| Accounts Receivable | 1,995 | 2,788 | 1,995 | 2,788 |
| <i>Total Assets</i> | <u>\$ 21,920</u> | <u>\$ 35,490</u> | <u>\$ 53,757</u> | <u>\$ 3,653</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 2,366 | \$ - | \$ 2,366 | \$ - |
| Undistributed Monies | 19,554 | 35,490 | 51,391 | 3,653 |
| <i>Total Liabilities</i> | <u>\$ 21,920</u> | <u>\$ 35,490</u> | <u>\$ 53,757</u> | <u>\$ 3,653</u> |
| Payroll Clearing | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 49,203 | \$ 48,417,014 | \$ 48,213,686 | \$ 252,531 |
| Liabilities | | | | |
| Undistributed Monies | \$ 49,203 | \$ 48,216,705 | \$ 48,213,686 | \$ 52,222 |
| Deposits Held and Due to County Funds | - | 200,309 | - | 200,309 |
| <i>Total Liabilities</i> | <u>\$ 49,203</u> | <u>\$ 48,417,014</u> | <u>\$ 48,213,686</u> | <u>\$ 252,531</u> |
| Court Agency | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$ 753,321 | \$ 12,719,281 | \$ 12,752,767 | \$ 719,835 |
| Liabilities | | | | |
| Undistributed Monies | \$ 753,321 | \$ 12,719,281 | \$ 12,752,767 | \$ 719,835 |
| County Agency | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$ 38,522 | \$ 2,801,357 | \$ 2,688,318 | \$ 151,561 |
| Liabilities | | | | |
| Undistributed Monies | \$ 38,522 | \$ 2,801,357 | \$ 2,688,318 | \$ 151,561 |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

| | Balance 12/31/2011 | Additions | Reductions | Balance 12/31/2012 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Law Library | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 1,526 | \$ - | \$ - | \$ 1,526 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,526 | \$ - | \$ - | \$ 1,526 |
| Significant Areas | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 26,970 | \$ - | \$ 800 | \$ 26,170 |
| Liabilities | | | | |
| Undistributed Monies | \$ 26,970 | \$ - | \$ 800 | \$ 26,170 |
| Insurances | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 10,305 | \$ - | \$ - | \$ 10,305 |
| Liabilities | | | | |
| Undistributed Monies | \$ 10,305 | \$ - | \$ - | \$ 10,305 |
| All Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 8,347,423 | \$ 155,146,728 | \$ 155,343,298 | \$ 8,150,853 |
| Cash and Cash Equivalents in Segregated Accounts | 808,874 | 15,716,129 | 15,643,654 | 881,349 |
| Receivables: | | | | |
| Taxes | 93,383,663 | 85,089,874 | 93,383,663 | 85,089,874 |
| Accounts | 16,618 | 6,937 | 16,618 | 6,937 |
| Special Assessments | 6,353,160 | 5,827,365 | 6,353,160 | 5,827,365 |
| Intergovernmental Receivable | 4,483,048 | 3,830,719 | 4,483,048 | 3,830,719 |
| <i>Total Assets</i> | <u>\$ 113,392,786</u> | <u>\$ 265,617,752</u> | <u>\$ 275,223,441</u> | <u>\$ 103,787,097</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 19,942 | \$ 187 | \$ 19,942 | \$ 187 |
| Accrued Wages | - | 42,074 | - | 42,074 |
| Intergovernmental Payable | 110,779,406 | 199,318,394 | 209,305,549 | 100,792,251 |
| Undistributed Monies | 2,593,438 | 66,056,788 | 65,897,950 | 2,752,276 |
| Deposits Held and Due to County Funds | - | 200,309 | - | 200,309 |
| <i>Total Liabilities</i> | <u>\$ 113,392,786</u> | <u>\$ 265,617,752</u> | <u>\$ 275,223,441</u> | <u>\$ 103,787,097</u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 3,365,112 | \$ 3,477,233 | \$ 3,338,589 | \$ (138,644) |
| Permissive Sales Taxes | 8,752,316 | 9,256,665 | 9,256,667 | 2 |
| Charges for Services | 2,989,725 | 3,089,649 | 3,389,574 | 299,925 |
| Licenses and Permits | 115,000 | 115,775 | 130,443 | 14,668 |
| Fines and Forfeitures | 446,800 | 446,800 | 460,347 | 13,547 |
| Intergovernmental | 1,778,666 | 2,103,880 | 2,143,485 | 39,605 |
| Interest | 352,277 | 362,277 | 366,820 | 4,543 |
| Other | 286,600 | 286,625 | 242,419 | (44,206) |
| <i>Total Revenues</i> | <u>18,086,496</u> | <u>19,138,904</u> | <u>19,328,344</u> | <u>189,440</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive Commissioners Office | | | | |
| Personal Services | 422,861 | 422,861 | 421,578 | 1,283 |
| Fringe Benefits | 122,600 | 120,827 | 118,340 | 2,487 |
| Materials and Supplies | 4,900 | 18,092 | 17,175 | 917 |
| Contractual Services | 26,450 | 32,839 | 32,133 | 706 |
| Other | 13,450 | 13,947 | 15,163 | (1,216) |
| <i>Total Commissioners Office</i> | <u>590,261</u> | <u>608,566</u> | <u>604,389</u> | <u>4,177</u> |
| Data Board | | | | |
| Personal Services | 61,000 | 61,000 | 60,979 | 21 |
| Fringe Benefits | 16,951 | 17,221 | 16,855 | 366 |
| Materials and Supplies | 3,000 | 3,000 | 1,791 | 1,209 |
| Contractual Services | 126,350 | 126,080 | 112,322 | 13,758 |
| Capital Outlay | - | 200,000 | 199,991 | 9 |
| <i>Total Data Board</i> | <u>207,301</u> | <u>407,301</u> | <u>391,938</u> | <u>15,363</u> |
| Auditor's Office | | | | |
| Personal Services | 233,289 | 233,289 | 231,813 | 1,476 |
| Fringe Benefits | 79,693 | 79,693 | 67,932 | 11,761 |
| Materials and Supplies | 5,500 | 5,869 | 4,968 | 901 |
| Contractual Services | 1,100 | 1,100 | 916 | 184 |
| <i>Total Auditor's Office</i> | <u>319,582</u> | <u>319,951</u> | <u>305,629</u> | <u>14,322</u> |

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|------------------------------------|------------------|-----------|-----------|---|
| | Original | Final | Actual | |
| County Treasurer's Office | | | | |
| Personal Services | 98,156 | 98,156 | 98,155 | 1 |
| Fringe Benefits | 29,376 | 29,776 | 29,205 | 571 |
| Materials and Supplies | 6,700 | 9,716 | 8,749 | 967 |
| Contractual Services | 114,850 | 121,628 | 117,322 | 4,306 |
| Total County Treasurer's Office | 249,082 | 259,276 | 253,431 | 5,845 |
| Prosecuting Attorney | | | | |
| Personal Services | 872,422 | 890,734 | 890,733 | 1 |
| Fringe Benefits | 250,570 | 240,676 | 240,664 | 12 |
| Materials and Supplies | 4,000 | 81 | 81 | - |
| Contractual Services | 1,750 | 1,500 | 1,500 | - |
| Other | 57,852 | 57,852 | 57,852 | - |
| Total Prosecuting Attorney | 1,186,594 | 1,190,843 | 1,190,830 | 13 |
| County Planning Commission | | | | |
| Personal Services | 62,000 | 63,920 | 63,877 | 43 |
| Fringe Benefits | 15,083 | 18,688 | 18,585 | 103 |
| Materials and Supplies | 1,775 | 1,094 | 1,082 | 12 |
| Contractual Services | 30,000 | 28,685 | 28,543 | 142 |
| Total County Planning Commission | 108,858 | 112,387 | 112,087 | 300 |
| County Purchasing Department | | | | |
| Materials and Supplies | 580,600 | 622,236 | 579,224 | 43,012 |
| Total County Purchasing Department | 580,600 | 622,236 | 579,224 | 43,012 |
| Board of Elections | | | | |
| Personal Services | 337,532 | 361,295 | 356,875 | 4,420 |
| Fringe Benefits | 147,331 | 164,562 | 153,354 | 11,208 |
| Materials and Supplies | 63,000 | 152,847 | 129,279 | 23,568 |
| Contractual Services | 193,650 | 288,028 | 268,189 | 19,839 |
| Total Board of Elections | 741,513 | 966,732 | 907,697 | 59,035 |
| Maintenance and Operations | | | | |
| Personal Services | 136,000 | 136,000 | 112,923 | 23,077 |
| Fringe Benefits | 41,910 | 41,910 | 34,829 | 7,081 |
| Materials and Supplies | 42,000 | 43,458 | 34,225 | 9,233 |
| Contractual Services | 645,000 | 681,463 | 646,543 | 34,920 |
| Total Maintenance and Operations | 864,910 | 902,831 | 828,520 | 74,311 |

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|-----------|-----------|---|
| | Original | Final | Actual | |
| County Recorder | | | | |
| Personal Services | 166,494 | 166,494 | 162,192 | 4,302 |
| Fringe Benefits | 84,055 | 83,530 | 79,482 | 4,048 |
| Materials and Supplies | 2,000 | 17,225 | 9,051 | 8,174 |
| Contractual Services | 2,290 | 2,290 | 2,289 | 1 |
| Other | 3,600 | 4,200 | 4,048 | 152 |
| Total County Recorder | 258,439 | 273,739 | 257,062 | 16,677 |
| Other Expenses | | | | |
| Contractual Services | 385,676 | 477,821 | 395,736 | 82,085 |
| Other | 40,050 | 87,837 | 85,828 | 2,009 |
| Total Other Expenses | 425,726 | 565,658 | 481,564 | 84,094 |
| Recorder's Micrographic | | | | |
| Materials and Supplies | 3,000 | 3,000 | 2,912 | 88 |
| Contractual Services | 52,000 | 52,087 | 50,337 | 1,750 |
| Total Recorder's Micrographic | 55,000 | 55,087 | 53,249 | 1,838 |
| County Wide Audit | | | | |
| Contractual Services | 166,000 | 166,000 | 158,015 | 7,985 |
| Total County Wide Audit | 166,000 | 166,000 | 158,015 | 7,985 |
| Group and Liability Insurance | | | | |
| Contractual Services | 487,000 | 469,000 | 456,467 | 12,533 |
| Total Group and Liability Insurance | 487,000 | 469,000 | 456,467 | 12,533 |
| Total General Government- Legislative and Executive | 6,240,866 | 6,919,607 | 6,580,102 | 339,505 |
| General Government: | | | | |
| Judicial | | | | |
| Court of Appeals | | | | |
| Contractual Services | 70,000 | 70,000 | 69,947 | 53 |
| Total Court of Appeals | 70,000 | 70,000 | 69,947 | 53 |
| Common Pleas Court | | | | |
| Personal Services | 579,558 | 579,558 | 578,820 | 738 |
| Fringe Benefits | 272,490 | 274,288 | 237,955 | 36,333 |
| Materials and Supplies | 25,000 | 29,125 | 28,493 | 632 |
| Contractual Services | 95,398 | 98,239 | 92,569 | 5,670 |
| Total Common Pleas Court | 972,446 | 981,210 | 937,837 | 43,373 |

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|------------------------------------|------------------|---------|---------|---|
| | Original | Final | Actual | |
| Common Pleas Jury Commission | | | | |
| Personal Services | 24,540 | 24,540 | 21,675 | 2,865 |
| Fringe Benefits | 4,002 | 4,002 | 3,382 | 620 |
| Materials and Supplies | 500 | 500 | 467 | 33 |
| Contractual Services | 35,300 | 34,684 | 34,680 | 4 |
| Total Common Pleas Jury Commission | 64,342 | 63,726 | 60,204 | 3,522 |
| Juvenile Court | | | | |
| Personal Services | 243,256 | 243,256 | 229,994 | 13,262 |
| Fringe Benefits | 100,743 | 99,830 | 90,401 | 9,429 |
| Materials and Supplies | 5,000 | 7,196 | 6,836 | 360 |
| Contractual Services | 68,000 | 69,070 | 62,080 | 6,990 |
| Total Juvenile Court | 416,999 | 419,352 | 389,311 | 30,041 |
| Probate Court | | | | |
| Personal Services | 228,211 | 228,211 | 214,433 | 13,778 |
| Fringe Benefits | 84,554 | 84,554 | 82,640 | 1,914 |
| Materials and Supplies | 3,500 | 3,708 | 2,339 | 1,369 |
| Contractual Services | 47,000 | 47,000 | 15,837 | 31,163 |
| Total Probate Court | 363,265 | 363,473 | 315,249 | 48,224 |
| Clerk of Courts | | | | |
| Personal Services | 350,717 | 362,817 | 362,783 | 34 |
| Fringe Benefits | 139,943 | 136,343 | 135,318 | 1,025 |
| Materials and Supplies | 26,700 | 33,200 | 32,639 | 561 |
| Contractual Services | 13,250 | 5,450 | 5,393 | 57 |
| Total Clerk of Courts | 530,610 | 537,810 | 536,133 | 1,677 |
| Eastern County Court | | | | |
| Personal Services | 157,881 | 157,881 | 150,100 | 7,781 |
| Fringe Benefits | 71,267 | 71,267 | 67,036 | 4,231 |
| Materials and Supplies | 4,500 | 4,994 | 4,357 | 637 |
| Contractual Services | 2,900 | 2,900 | 2,162 | 738 |
| Total Eastern County Court | 236,548 | 237,042 | 223,655 | 13,387 |
| Western County Court | | | | |
| Personal Services | 175,948 | 183,358 | 183,357 | 1 |
| Fringe Benefits | 71,732 | 70,258 | 70,256 | 2 |
| Materials and Supplies | 6,000 | 5,368 | 3,966 | 1,402 |
| Contractual Services | 9,140 | 5,386 | 3,973 | 1,413 |
| Total Western County Court | 262,820 | 264,370 | 261,552 | 2,818 |

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------|------------------|-----------|-----------|---|
| | Original | Final | | |
| Ashtabula Municipal Court | | | | |
| Personal Services | 132,464 | 132,464 | 105,901 | 26,563 |
| Fringe Benefits | 56,363 | 57,574 | 39,745 | 17,829 |
| Contractual Services | 3,000 | 3,000 | 1,011 | 1,989 |
| Total Ashtabula Municipal Court | 191,827 | 193,038 | 146,657 | 46,381 |
| Conneaut Municipal Court | | | | |
| Personal Services | 69,699 | 69,699 | 68,546 | 1,153 |
| Fringe Benefits | 31,202 | 32,009 | 29,259 | 2,750 |
| Contractual Services | 300 | 300 | - | 300 |
| Total Conneaut Municipal Court | 101,201 | 102,008 | 97,805 | 4,203 |
| Attorney Fees Public Defender | | | | |
| Contractual Services | 903,080 | 978,080 | 978,031 | 49 |
| Total Attorney Fees Public Defender | 903,080 | 978,080 | 978,031 | 49 |
| Total General Government - Judicial | 4,113,138 | 4,210,109 | 4,016,381 | 193,728 |
| Public Safety: | | | | |
| Adult Probation | | | | |
| Personal Services | 22,672 | 22,672 | 22,520 | 152 |
| Fringe Benefits | 13,623 | 13,623 | 7,676 | 5,947 |
| Materials and Supplies | 1,900 | 499 | 447 | 52 |
| Contractual Services | 600 | 59 | - | 59 |
| Total Adult Probation | 38,795 | 36,853 | 30,643 | 6,210 |
| Juvenile Probation | | | | |
| Personal Services | 272,006 | 272,006 | 260,751 | 11,255 |
| Fringe Benefits | 93,103 | 93,103 | 64,221 | 28,882 |
| Materials and Supplies | 6,000 | 6,000 | 3,930 | 2,070 |
| Total Juvenile Probation | 371,109 | 371,109 | 328,902 | 42,207 |
| Coroner | | | | |
| Personal Services | 165,967 | 168,964 | 168,964 | - |
| Fringe Benefits | 36,656 | 35,601 | 35,410 | 191 |
| Materials and Supplies | 9,000 | 12,604 | 12,070 | 534 |
| Contractual Services | 85,600 | 87,527 | 87,020 | 507 |
| Total Coroner | 297,223 | 304,696 | 303,464 | 1,232 |

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|-----------|-----------|---|
| | Original | Final | Actual | |
| Sheriff Department | | | | |
| Personal Services | 3,324,522 | 3,332,210 | 3,229,482 | 102,728 |
| Fringe Benefits | 1,152,466 | 1,140,377 | 1,053,593 | 86,784 |
| Materials and Supplies | 425,746 | 616,881 | 598,936 | 17,945 |
| Contractual Services | 157,700 | 171,675 | 165,668 | 6,007 |
| Other | 39,566 | 39,566 | 39,524 | 42 |
| Total Sheriff Department | 5,100,000 | 5,300,709 | 5,087,203 | 213,506 |
| Building Regulations Department | | | | |
| Personal Services | 220,000 | 220,000 | 217,054 | 2,946 |
| Fringe Benefits | 80,235 | 80,235 | 77,703 | 2,532 |
| Materials and Supplies | 6,500 | 9,071 | 8,300 | 771 |
| Contractual Services | 32,500 | 32,678 | 27,099 | 5,579 |
| Other | 70,000 | 77,744 | 58,679 | 19,065 |
| Total Building Regulations Department | 409,235 | 419,728 | 388,835 | 30,893 |
| Detention Center | | | | |
| Personal Services | 457,416 | 457,416 | 436,115 | 21,301 |
| Fringe Benefits | 174,065 | 163,064 | 137,294 | 25,770 |
| Materials and Supplies | 56,500 | 66,408 | 64,742 | 1,666 |
| Contractual Services | 134,400 | 157,997 | 151,978 | 6,019 |
| Total Detention Center | 822,381 | 844,885 | 790,129 | 54,756 |
| Total Public Safety | 7,038,743 | 7,277,980 | 6,929,176 | 348,804 |
| Public Works: | | | | |
| Commissioners Risk Management | | | | |
| Personal Services | 40,435 | 40,435 | 39,354 | 1,081 |
| Fringe Benefits | 15,611 | 15,761 | 14,808 | 953 |
| Materials and Supplies | 2,300 | 3,544 | 2,114 | 1,430 |
| Contractual Services | 42,128 | 42,608 | 28,261 | 14,347 |
| Total Public Works | 100,474 | 102,348 | 84,537 | 17,811 |
| Health: | | | | |
| Tuberculosis Clinic and Care | | | | |
| Contractual Services | 14,500 | 29,043 | 29,042 | 1 |
| Total Tuberculosis Clinic and Care | 14,500 | 29,043 | 29,042 | 1 |
| Registration Vital Statistics | | | | |
| Other | 2,200 | 2,200 | 1,378 | 822 |
| Total Registration Vital Statistics | 2,200 | 2,200 | 1,378 | 822 |
| Other Health Department | | | | |
| Personal Services | 188,729 | 188,729 | 188,729 | - |
| Total Other Health Department | 188,729 | 188,729 | 188,729 | - |
| Total Health | 205,429 | 219,972 | 219,149 | 823 |

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------|------------|---|
| | Original | Final | Actual | |
| Human Services: | | | | |
| Veterans Service Commission | | | | |
| Materials and Supplies | 6,000 | 6,000 | 4,000 | 2,000 |
| Contractual Services | 9,000 | 9,000 | 6,000 | 3,000 |
| Other | 9,000 | 9,000 | 8,533 | 467 |
| Total Veterans Service Commission | 24,000 | 24,000 | 18,533 | 5,467 |
| Veterans Service | | | | |
| Personal Services | 269,700 | 269,700 | 253,191 | 16,509 |
| Materials and Supplies | 50,000 | 52,977 | 18,056 | 34,921 |
| Contractual Services | 183,108 | 190,533 | 139,299 | 51,234 |
| Fringe Benefits and Insurance | 123,500 | 123,544 | 73,374 | 50,170 |
| Other | 251,000 | 257,946 | 143,401 | 114,545 |
| Total Veterans Service | 877,308 | 894,700 | 627,321 | 267,379 |
| County Humane Society | | | | |
| Contractual Services | 3,000 | 3,000 | 3,000 | - |
| Total County Humane Society | 3,000 | 3,000 | 3,000 | - |
| County Allocation | | | | |
| Contractual Services | 482,735 | 482,735 | 449,906 | 32,829 |
| Total County Allocation | 482,735 | 482,735 | 449,906 | 32,829 |
| Total Human Services | 1,387,043 | 1,404,435 | 1,098,760 | 305,675 |
| Conservation and Recreation | | | | |
| Agriculture Department | | | | |
| Contractual Services | 241,000 | 253,832 | 247,788 | 6,044 |
| Total Conservation and Recreation | 241,000 | 253,832 | 247,788 | 6,044 |
| Total Expenditures | 19,326,693 | 20,388,283 | 19,175,893 | 1,212,390 |
| Excess of Revenues Over (Under) Expenditures | (1,240,197) | (1,249,379) | 152,451 | 1,401,830 |

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Other Financing Sources (Uses) | | | | |
| Advances In | - | - | 32,118 | 32,118 |
| Advances Out | - | (32,118) | (32,118) | - |
| Transfer In | 118,000 | 118,000 | 14,900 | (103,100) |
| Transfer Out | (250,900) | (1,050,352) | (1,046,200) | 4,152 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(132,900)</u> | <u>(964,470)</u> | <u>(1,031,300)</u> | <u>(66,830)</u> |
| <i>Net Change in Fund Balance</i> | (1,373,097) | (2,213,849) | (878,849) | 1,335,000 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | 4,046,169 | 4,046,169 | 4,046,169 | - |
| Prior Year Encumbrances Appropriated | <u>373,920</u> | <u>373,920</u> | <u>373,920</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 3,046,992</u> | <u>\$ 2,206,240</u> | <u>\$ 3,541,240</u> | <u>\$ 1,335,000</u> |

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Charges for Services | \$ 355,000 | \$ 355,000 | \$ 356,377 | \$ 1,377 |
| Fines and Forfeitures | 65,000 | 65,000 | 63,750 | (1,250) |
| Intergovernmental | 5,925,000 | 5,925,000 | 5,806,560 | (118,440) |
| Interest | 7,500 | 7,500 | 6,017 | (1,483) |
| Other | 30,000 | 30,000 | 21,783 | (8,217) |
| <i>Total Revenues</i> | <u>6,382,500</u> | <u>6,382,500</u> | <u>6,254,487</u> | <u>(128,013)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Roads | | | | |
| Personal Services | 1,186,000 | 1,186,000 | 1,113,122 | 72,878 |
| Fringe Benefits | 736,100 | 478,900 | 408,335 | 70,565 |
| Materials and Supplies | 2,038,190 | 2,111,948 | 1,884,666 | 227,282 |
| Contractual Services | 981,500 | 986,033 | 845,669 | 140,364 |
| Total Roads | <u>4,941,790</u> | <u>4,762,881</u> | <u>4,251,792</u> | <u>511,089</u> |
| Bridges and Culverts | | | | |
| Personal Services | 438,600 | 448,600 | 428,495 | 20,105 |
| Fringe Benefits | 184,404 | 194,704 | 182,419 | 12,285 |
| Materials and Supplies | 360,000 | 341,095 | 216,198 | 124,897 |
| Contractual Services | 401,200 | 492,855 | 487,053 | 5,802 |
| Total Bridges and Culverts | <u>1,384,204</u> | <u>1,477,254</u> | <u>1,314,165</u> | <u>163,089</u> |
| Engineer | | | | |
| Personal Services | 710,193 | 720,193 | 709,641 | 10,552 |
| Materials and Supplies | - | 12,713 | 10,711 | 2 |
| Fringe Benefits | 238,200 | 228,900 | 213,655 | 15,245 |
| Total Engineer | <u>948,393</u> | <u>961,806</u> | <u>936,007</u> | <u>25,799</u> |
| Total Public Works | <u>7,274,387</u> | <u>7,201,941</u> | <u>6,501,964</u> | <u>699,977</u> |
| Debt Service | | | | |
| Principal Retirement | 74,523 | 74,523 | 74,523 | - |
| Interest and Fiscal Charges | 2,287 | 2,287 | 2,287 | - |
| Total Debt Service | <u>76,810</u> | <u>76,810</u> | <u>76,810</u> | <u>-</u> |
| <i>Total Expenditures</i> | <u>7,351,197</u> | <u>7,278,751</u> | <u>6,578,774</u> | <u>699,977</u> |
| <i>Net Change in Fund Balance</i> | <u>(968,697)</u> | <u>(896,251)</u> | <u>(324,287)</u> | <u>571,964</u> |
| <i>Fund Balance Beginning of Year</i> | <u>3,285,038</u> | <u>3,285,038</u> | <u>3,285,038</u> | <u>-</u> |
| Prior Year Encumbrances Appropriated | <u>258,044</u> | <u>258,044</u> | <u>258,044</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 2,574,385</u> | <u>\$ 2,646,831</u> | <u>\$ 3,218,795</u> | <u>\$ 571,964</u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2012

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 1,162,000 | \$ 1,364,000 | \$ 1,348,753 | \$ (15,247) |
| Charges for Services | 311,500 | 311,500 | 22,424 | (289,076) |
| Intergovernmental | 9,768,000 | 10,140,000 | 7,770,821 | (2,369,179) |
| Contributions & Donations | 10,000 | 10,000 | 2,447 | (7,553) |
| Other | 875,000 | 301,000 | 205,062 | (95,938) |
| <i>Total Revenues</i> | <u>12,126,500</u> | <u>12,126,500</u> | <u>9,349,507</u> | <u>(2,776,993)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personal Services | 4,302,858 | 4,299,438 | 3,729,551 | 569,887 |
| Fringe Benefits | 1,737,900 | 1,737,900 | 1,339,818 | 398,082 |
| Materials and Supplies | 324,600 | 330,953 | 162,100 | 168,853 |
| Contractual Services | 6,226,866 | 6,855,551 | 5,783,135 | 1,072,416 |
| Other | 260,000 | 260,000 | 78,196 | 181,804 |
| <i>Total Expenditures</i> | <u>12,852,224</u> | <u>13,483,842</u> | <u>11,092,800</u> | <u>2,391,042</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(725,724)</u> | <u>(1,357,342)</u> | <u>(1,743,293)</u> | <u>(385,951)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 800,000 | 800,000 | 841,524 | 41,524 |
| <i>Net Change in Fund Balance</i> | <u>74,276</u> | <u>(557,342)</u> | <u>(901,769)</u> | <u>(344,427)</u> |
| <i>Fund Balance Beginning of Year</i> | <u>404,518</u> | <u>404,518</u> | <u>404,518</u> | <u>-</u> |
| Prior Year Encumbrances Appropriated | 868,750 | 868,750 | 868,750 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1,347,544</u> | <u>\$ 715,926</u> | <u>\$ 371,499</u> | <u>\$ (344,427)</u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 2,614,000 | \$ 2,614,000 | \$ 2,855,056 | \$ 241,056 |
| Charges for Services | 15,000 | 3,500 | 1,960 | (1,540) |
| Intergovernmental | 4,135,067 | 4,019,265 | 3,184,107 | (835,158) |
| Contributions and Donations | - | 46,000 | 51,236 | 5,236 |
| Other | 15,000 | 46,000 | 92,663 | 46,663 |
| <i>Total Revenues</i> | <u>6,779,067</u> | <u>6,728,765</u> | <u>6,185,022</u> | <u>(543,743)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personal Services | 2,601,000 | 2,565,234 | 2,525,011 | 40,223 |
| Materials and Supplies | 276,130 | 183,100 | 171,959 | 11,141 |
| Contractual Services | 2,884,100 | 3,152,850 | 3,115,362 | 37,488 |
| Fringe Benefits and Insurance | 1,149,310 | 1,076,756 | 1,030,793 | 45,963 |
| Capital Outlay | - | 792,100 | 792,100 | - |
| Other | 1,400 | 1,400 | 735 | 665 |
| Total Human Services | <u>6,911,940</u> | <u>7,771,440</u> | <u>7,635,960</u> | <u>135,480</u> |
| Debt Service | | | | |
| Principal Retirement | - | 44,008 | 43,810 | 198 |
| Interest and Fiscal Charges | - | 7,551 | 7,551 | - |
| Total Debt Service | <u>-</u> | <u>51,559</u> | <u>51,361</u> | <u>198</u> |
| <i>Total Expenditures</i> | <u>6,911,940</u> | <u>7,822,999</u> | <u>7,687,321</u> | <u>135,678</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(132,873)</u> | <u>(1,094,234)</u> | <u>(1,502,299)</u> | <u>(408,065)</u> |
| Other Financing Sources (Uses) | | | | |
| Proceeds of Notes | - | 800,000 | 800,000 | - |
| <i>Net Change in Fund Balance</i> | <u>(132,873)</u> | <u>(294,234)</u> | <u>(702,299)</u> | <u>(408,065)</u> |
| <i>Fund Balance Beginning of Year</i> | <u>2,459,823</u> | <u>2,459,823</u> | <u>2,459,823</u> | <u>-</u> |
| Prior Year Encumbrances Appropriated | <u>2,668</u> | <u>2,668</u> | <u>2,668</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 2,329,618</u> | <u>\$ 2,168,257</u> | <u>\$ 1,760,192</u> | <u>\$ (408,065)</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Developmental Disabilities Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 5,830,000 | \$ 6,527,000 | \$ 6,627,613 | \$ 100,613 |
| Charges for Services | 10,000 | 10,000 | 7,059 | (2,941) |
| Intergovernmental | 3,681,000 | 2,984,000 | 3,550,710 | 566,710 |
| Other | 660,000 | 660,000 | 607,591 | (52,409) |
| | <u>10,181,000</u> | <u>10,181,000</u> | <u>10,792,973</u> | <u>611,973</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Personal Services | 5,912,000 | 5,912,000 | 5,521,983 | 390,017 |
| Fringe Benefits | 3,455,000 | 3,461,864 | 3,006,318 | 455,546 |
| Materials and Supplies | 605,000 | 629,105 | 547,189 | 81,916 |
| Contractual Services | 1,288,000 | 1,372,525 | 1,063,176 | 309,349 |
| Other | 756,000 | 1,060,000 | 1,059,997 | 3 |
| | <u>12,016,000</u> | <u>12,435,494</u> | <u>11,198,663</u> | <u>1,236,831</u> |
| <i>Total Expenditures</i> | <u>12,016,000</u> | <u>12,435,494</u> | <u>11,198,663</u> | <u>1,236,831</u> |
| <i>Net Change in Fund Balance</i> | (1,835,000) | (2,254,494) | (405,690) | 1,848,804 |
| <i>Fund Balance Beginning of Year</i> | 9,145,522 | 9,145,522 | 9,145,522 | - |
| Prior Year Encumbrances Appropriated | <u>195,064</u> | <u>195,064</u> | <u>195,064</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 7,505,586</u> | <u>\$ 7,086,092</u> | <u>\$ 8,934,896</u> | <u>\$ 1,848,804</u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Nursing Home Fund
For the Year Ended December 31, 2012

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 1,658,448 | \$ 1,658,448 | \$ 2,877,422 | \$ 1,218,974 |
| Intergovernmental | 6,838,762 | 6,838,762 | 6,147,522 | (691,240) |
| Other | 1,564,259 | 1,564,259 | 647,944 | (916,315) |
| <i>Total Revenues</i> | <u>10,061,469</u> | <u>10,061,469</u> | <u>9,672,888</u> | <u>(388,581)</u> |
| Human Services: | | | | |
| Personal Services | 4,453,318 | 4,403,318 | 4,192,775 | 210,543 |
| Fringe Benefits | 1,834,538 | 1,834,538 | 1,651,082 | 183,456 |
| Materials and Supplies | 1,145,000 | 1,144,776 | 1,056,129 | 88,647 |
| Contractual Services | 2,489,918 | 2,607,627 | 2,522,789 | 84,838 |
| Other | 7,000 | 7,000 | 3,101 | 3,899 |
| Total Human Services | <u>9,929,774</u> | <u>9,997,259</u> | <u>9,425,876</u> | <u>571,383</u> |
| Debt Service | | | | |
| Principal Retirement | 21,436 | 21,436 | 21,436 | - |
| Interest and Fiscal Charges | 2,765 | 2,765 | 2,765 | - |
| Total Debt Service | <u>24,201</u> | <u>24,201</u> | <u>24,201</u> | <u>-</u> |
| <i>Total Expenditures</i> | <u>9,953,975</u> | <u>10,021,460</u> | <u>9,450,077</u> | <u>571,383</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 107,494 | 40,009 | 222,811 | 182,802 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | <u>(222,393)</u> | <u>(222,395)</u> | <u>(222,395)</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | (114,899) | (182,386) | 416 | 182,802 |
| <i>Fund Balance Beginning of Year</i> | 396,981 | 396,981 | 396,981 | - |
| Prior Year Encumbrances Appropriated | <u>77,581</u> | <u>77,581</u> | <u>77,581</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 359,663</u> | <u>\$ 292,176</u> | <u>\$ 474,978</u> | <u>\$ 182,802</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 525,400 | \$ 520,435 | \$ 567,486 | \$ 47,051 |
| Intergovernmental | 6,648,121 | 10,369,086 | 7,997,034 | (2,372,052) |
| Other | 16,000 | 16,000 | 77,228 | 61,228 |
| <i>Total Revenues</i> | <u>7,189,521</u> | <u>10,905,521</u> | <u>8,641,748</u> | <u>(2,263,773)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 380,000 | 380,000 | 341,636 | 38,364 |
| Fringe Benefits | 114,500 | 114,500 | 73,451 | 41,049 |
| Materials and Supplies | 6,000 | 6,000 | 3,355 | 2,645 |
| Contractual Services | 7,239,021 | 10,404,547 | 8,305,910 | 2,098,637 |
| <i>Total Expenditures</i> | <u>7,739,521</u> | <u>10,905,047</u> | <u>8,724,352</u> | <u>2,180,695</u> |
| <i>Net Change in Fund Balance</i> | (550,000) | 474 | (82,604) | (83,078) |
| <i>Fund Balance Beginning of Year</i> | 2,844,721 | 2,844,721 | 2,844,721 | - |
| Prior Year Encumbrances Appropriated | <u>841</u> | <u>841</u> | <u>841</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 2,295,562</u> | <u>\$ 2,846,036</u> | <u>\$ 2,762,958</u> | <u>\$ (83,078)</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 100,000 | \$ 100,000 | \$ 105,068 | \$ 5,068 |
| Fines and Forfeitures | 2,300 | 2,300 | 1,300 | (1,000) |
| Contributions and Donations | - | - | 322 | 322 |
| <i>Total Revenues</i> | <u>102,300</u> | <u>102,300</u> | <u>106,690</u> | <u>4,390</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Commissioner's Office | | | | |
| Personal Services | 31,443 | 31,443 | 29,733 | 1,710 |
| Fringe Benefits | 13,800 | 13,800 | 12,852 | 948 |
| Materials and Supplies | 2,600 | 1,834 | 348 | 1,486 |
| Contractual Services | 72,750 | 74,350 | 72,494 | 1,856 |
| Other | 6,850 | 9,866 | 9,759 | 107 |
| <i>Total Commissioner's Office</i> | <u>127,443</u> | <u>131,293</u> | <u>125,186</u> | <u>6,107</u> |
| Auditor's Office | | | | |
| Personal Services | 13,086 | 13,086 | 13,082 | 4 |
| Fringe Benefits | 6,200 | 6,200 | 3,679 | 2,521 |
| Materials and Supplies | 11,500 | 15,395 | 12,298 | 3,097 |
| Contractual Services | 1,350 | 1,350 | 176 | 1,174 |
| Other | 100 | 100 | - | 100 |
| <i>Total Auditor's Office</i> | <u>32,236</u> | <u>36,131</u> | <u>29,235</u> | <u>6,896</u> |
| <i>Total Expenditures</i> | <u>159,679</u> | <u>167,424</u> | <u>154,421</u> | <u>13,003</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(57,379)</u> | <u>(65,124)</u> | <u>(47,731)</u> | <u>17,393</u> |
| Other Financing Sources (Uses) | | | | |
| Transfer In | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | <u>12,621</u> | <u>4,876</u> | <u>22,269</u> | <u>17,393</u> |
| <i>Fund Balance Beginning of Year</i> | <u>170,410</u> | <u>170,410</u> | <u>170,410</u> | <u>-</u> |
| Prior Year Encumbrances Appropriated | <u>3,895</u> | <u>3,895</u> | <u>3,895</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 186,926</u> | <u>\$ 179,181</u> | <u>\$ 196,574</u> | <u>\$ 17,393</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|----------------------------|--------------------------|----------------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 1,038,000 | \$ 86,000 | \$ 188,977 | \$ 102,977 |
| Charges for Services | 2,330 | 984,330 | 1,140,024 | 155,694 |
| Intergovernmental | 30,000 | - | - | - |
| Other | 3,900 | 3,900 | 4,364 | 464 |
| <i>Total Revenues</i> | <u>1,074,230</u> | <u>1,074,230</u> | <u>1,333,365</u> | <u>259,135</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 575,000 | 575,000 | 511,005 | 63,995 |
| Fringe Benefits | 248,500 | 248,500 | 205,233 | 43,267 |
| Materials and Supplies | 46,000 | 48,304 | 37,290 | 11,014 |
| Contractual Services | 619,740 | 755,747 | 537,794 | 217,953 |
| <i>Total Expenditures</i> | <u>1,489,240</u> | <u>1,627,551</u> | <u>1,291,322</u> | <u>336,229</u> |
| <i>Net Change in Fund Balance</i> | (415,010) | (553,321) | 42,043 | 595,364 |
| <i>Fund Balance Beginning of Year</i> | 1,302,618 | 1,302,618 | 1,302,618 | - |
| Prior Year Encumbrances Appropriated | <u>194,727</u> | <u>194,727</u> | <u>194,727</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 1,082,335</u></u> | <u><u>\$ 944,024</u></u> | <u><u>\$ 1,539,388</u></u> | <u><u>\$ 595,364</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Planning Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 360,000 | \$ 360,000 | \$ 395,617 | \$ 35,617 |
| Other | <u>5,000</u> | <u>5,000</u> | <u>-</u> | <u>(5,000)</u> |
| <i>Total Revenues</i> | <u>365,000</u> | <u>365,000</u> | <u>395,617</u> | <u>30,617</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 47,000 | 47,000 | 32,862 | 14,138 |
| Fringe Benefits | 22,550 | 22,675 | 14,730 | 7,945 |
| Materials and Supplies | 8,000 | 8,000 | 3,150 | 4,850 |
| Contractual Services | 316,300 | 360,508 | 356,017 | 4,491 |
| Other | <u>500</u> | <u>500</u> | <u>288</u> | <u>212</u> |
| <i>Total Expenditures</i> | <u>394,350</u> | <u>438,683</u> | <u>407,047</u> | <u>31,636</u> |
| <i>Net Change in Fund Balance</i> | (29,350) | (73,683) | (11,430) | 62,253 |
| <i>Fund Balance Beginning of Year</i> | 223,566 | 223,566 | 223,566 | - |
| Prior Year Encumbrances Appropriated | <u>42,660</u> | <u>42,660</u> | <u>42,660</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 236,876</u> | <u>\$ 192,543</u> | <u>\$ 254,796</u> | <u>\$ 62,253</u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2012

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u></u> |
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 2 | \$ 2 |
| Interest | - | - | 28 | 28 |
| | <u>-</u> | <u>-</u> | <u>30</u> | <u>30</u> |
| Total Revenues | - | - | 30 | 30 |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | - | - | 30 | 30 |
| <i>Fund Balance Beginning of Year</i> | <u>18,320</u> | <u>18,320</u> | <u>18,320</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 18,320</u> | <u>\$ 18,320</u> | <u>\$ 18,350</u> | <u>\$ 30</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Viaduct Lighting Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 2,100 | \$ 2,100 | \$ - | \$ (2,100) |
| Expenditures | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | 2,100 | 2,100 | - | (2,100) |
| <i>Fund Balance Beginning of Year</i> | <u>4,935</u> | <u>4,935</u> | <u>4,935</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 7,035</u> | <u>\$ 7,035</u> | <u>\$ 4,935</u> | <u>\$ (2,100)</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Prosecutor Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 140,000</u> | <u>\$ 140,000</u> | <u>\$ 149,936</u> | <u>\$ 9,936</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 83,681 | 85,681 | 84,194 | 1,487 |
| Fringe Benefits | 30,633 | 30,633 | 23,700 | 6,933 |
| Materials and Supplies | 4,000 | 4,000 | 3,186 | 814 |
| Contractual Services | <u>10,750</u> | <u>8,750</u> | <u>462</u> | <u>8,288</u> |
| <i>Total Expenditures</i> | <u>129,064</u> | <u>129,064</u> | <u>111,542</u> | <u>17,522</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 10,936 | 10,936 | 38,394 | 27,458 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | <u>-</u> | <u>58,158</u> | <u>58,158</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | 10,936 | 69,094 | 96,552 | 27,458 |
| <i>Fund Balance Beginning of Year</i> | <u>77,807</u> | <u>77,807</u> | <u>77,807</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 88,743</u></u> | <u><u>\$ 146,901</u></u> | <u><u>\$ 174,359</u></u> | <u><u>\$ 27,458</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Treasurer Prepay Interest Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Interest | \$ 800 | \$ 800 | \$ 877 | \$ 77 |
| Other | - | - | 4 | 4 |
| <i>Total Revenues</i> | <u>800</u> | <u>800</u> | <u>881</u> | <u>81</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Materials and Supplies | - | 2,005 | 2,000 | 5 |
| Fringe Benefits | - | 39 | 39 | - |
| Other | 3,700 | 1,903 | 1,541 | 362 |
| <i>Total Expenditures</i> | <u>3,700</u> | <u>3,947</u> | <u>3,580</u> | <u>367</u> |
| <i>Net Change in Fund Balance</i> | (2,900) | (3,147) | (2,699) | 448 |
| <i>Fund Balance Beginning of Year</i> | 34,222 | 34,222 | 34,222 | - |
| Prior Year Encumbrances Appropriated | <u>242</u> | <u>242</u> | <u>242</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 31,564</u> | <u>\$ 31,317</u> | <u>\$ 31,765</u> | <u>\$ 448</u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Treasurer Fund
For the Year Ended December 31, 2012

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 166,250</u> | <u>\$ 166,250</u> | <u>\$ 173,742</u> | <u>\$ 7,492</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 118,754 | 118,754 | 110,003 | 8,751 |
| Fringe Benefits | 48,257 | 47,057 | 43,728 | 3,329 |
| Materials and Supplies | 6,432 | 19,782 | 17,353 | 2,429 |
| Contractual Services | 9,698 | 9,798 | 7,748 | 2,050 |
| Other | <u>-</u> | <u>500</u> | <u>100</u> | <u>400</u> |
| <i>Total Expenditures</i> | <u>183,141</u> | <u>195,891</u> | <u>178,932</u> | <u>16,959</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (16,891) | (29,641) | (5,190) | 24,451 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | <u>-</u> | <u>58,158</u> | <u>58,158</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | (16,891) | 28,517 | 52,968 | 24,451 |
| <i>Fund Balance Beginning of Year</i> | 132,580 | 132,580 | 132,580 | - |
| Prior Year Encumbrances Appropriated | <u>250</u> | <u>250</u> | <u>250</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 115,939</u></u> | <u><u>\$ 161,347</u></u> | <u><u>\$ 185,798</u></u> | <u><u>\$ 24,451</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ 250 | \$ 250 | \$ 1,171 | \$ 921 |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | 250 | 250 | 1,171 | 921 |
| <i>Fund Balance Beginning of Year</i> | <u>54,682</u> | <u>54,682</u> | <u>54,682</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 54,932</u></u> | <u><u>\$ 54,932</u></u> | <u><u>\$ 55,853</u></u> | <u><u>\$ 921</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revolving Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 173,000</u> | <u>\$ 173,000</u> | <u>\$ 166,898</u> | <u>\$ (6,102)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 224,425 | 224,425 | 190,928 | 33,497 |
| Fringe Benefits | <u>48,362</u> | <u>48,362</u> | <u>37,277</u> | <u>11,085</u> |
| <i>Total Expenditures</i> | <u>272,787</u> | <u>272,787</u> | <u>228,205</u> | <u>44,582</u> |
| <i>Net Change in Fund Balance</i> | (99,787) | (99,787) | (61,307) | 38,480 |
| <i>Fund Balance Beginning of Year</i> | <u>41,094</u> | <u>41,094</u> | <u>41,094</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$ (58,693)</u></u> | <u><u>\$ (58,693)</u></u> | <u><u>\$ (20,213)</u></u> | <u><u>\$ 38,480</u></u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Inmate Medical Fund
For the Year Ended December 31, 2012

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 60,000 | \$ 60,000 | \$ 47,423 | \$ (12,577) |
| Other | <u>32,000</u> | <u>32,000</u> | <u>13,338</u> | <u>(18,662)</u> |
| Total Revenues | <u>92,000</u> | <u>92,000</u> | <u>60,761</u> | <u>(31,239)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Materials and Supplies | 35,000 | 35,139 | 35,051 | 88 |
| Contractual Services | <u>56,000</u> | <u>58,468</u> | <u>56,855</u> | <u>1,613</u> |
| Total Expenditures | <u>91,000</u> | <u>93,607</u> | <u>91,906</u> | <u>1,701</u> |
| Net Change in Fund Balance | 1,000 | (1,607) | (31,145) | (29,538) |
| Fund Balance Beginning of Year | 84,861 | 84,861 | 84,861 | - |
| Prior Year Encumbrances Appropriated | <u>5,411</u> | <u>5,411</u> | <u>5,411</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 91,272</u> | <u>\$ 88,665</u> | <u>\$ 59,127</u> | <u>\$ (29,538)</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 181,855 | \$ 181,855 | \$ 181,855 | \$ - |
| Intergovernmental | 166,000 | 249,119 | 203,798 | (45,321) |
| Other | 33,876 | 33,876 | 76,691 | 42,815 |
| <i>Total Revenues</i> | <u>381,731</u> | <u>464,850</u> | <u>462,344</u> | <u>(2,506)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 145,850 | 160,850 | 146,762 | 14,088 |
| Fringe Benefits | 61,091 | 56,091 | 49,226 | 6,865 |
| Materials and Supplies | 155,750 | 212,274 | 180,466 | 31,808 |
| Contractual Services | 88,905 | 98,905 | 70,417 | 28,488 |
| <i>Total Expenditures</i> | <u>451,596</u> | <u>528,120</u> | <u>446,871</u> | <u>81,249</u> |
| <i>Net Change in Fund Balance</i> | (69,865) | (63,270) | 15,473 | 78,743 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | 356,656 | 356,656 | 356,656 | - |
| Prior Year Encumbrances Appropriated | <u>1,860</u> | <u>1,860</u> | <u>1,860</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 288,651</u></u> | <u><u>\$ 295,246</u></u> | <u><u>\$ 373,989</u></u> | <u><u>\$ 78,743</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Citizens Corp. Program Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | <u>\$ 3,000</u> | <u>\$ 3,000</u> | <u>\$ 1,438</u> | <u>\$ (1,562)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Materials and Supplies | 3,200 | 4,638 | 1,438 | 3,200 |
| Contractual Services | <u>2,243</u> | <u>2,243</u> | <u>-</u> | <u>2,243</u> |
| <i>Total Expenditures</i> | <u>5,443</u> | <u>6,881</u> | <u>1,438</u> | <u>5,443</u> |
| <i>Net Change in Fund Balance</i> | (2,443) | (3,881) | - | 3,881 |
| <i>Fund Balance Beginning of Year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$ (2,443)</u></u> | <u><u>\$ (3,881)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 3,881</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Calling Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 287,400 | \$ 287,440 | \$ 267,582 | \$ (19,858) |
| Special Assessments | <u>196,000</u> | <u>196,000</u> | <u>199,759</u> | <u>3,759</u> |
| <i>Total Revenues</i> | <u>483,400</u> | <u>483,440</u> | <u>467,341</u> | <u>(16,099)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 25,000 | 25,000 | 22,487 | 2,513 |
| Fringe Benefits | 28,050 | 26,050 | 12,008 | 14,042 |
| Materials and Supplies | 35,000 | 88,114 | 66,474 | 21,640 |
| Contractual Services | <u>64,500</u> | <u>67,679</u> | <u>59,426</u> | <u>8,253</u> |
| <i>Total Expenditures</i> | <u>152,550</u> | <u>206,843</u> | <u>160,395</u> | <u>46,448</u> |
| <i>Net Change in Fund Balance</i> | 330,850 | 276,597 | 306,946 | 30,349 |
| <i>Fund Balance Beginning of Year</i> | 958,664 | 958,664 | 958,664 | - |
| Prior Year Encumbrances Appropriated | <u>5,432</u> | <u>5,432</u> | <u>5,432</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 1,294,946</u> | <u>\$ 1,240,693</u> | <u>\$ 1,271,042</u> | <u>\$ 30,349</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Law Library Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines & Forfeitures | \$ 166,889 | \$ 152,053 | \$ 189,599 | \$ 37,546 |
| Other | - | 5,288 | 5,695 | 407 |
| <i>Total Revenues</i> | <u>166,889</u> | <u>157,341</u> | <u>195,294</u> | <u>37,953</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 50,690 | 32,210 | 32,206 | 4 |
| Fringe Benefits | 13,725 | 11,480 | 10,918 | 562 |
| Materials and Supplies | 93,235 | 109,197 | 101,417 | 7,780 |
| Contractual Services | 1,920 | 1,420 | 1,416 | 4 |
| Other | 4,645 | 36,670 | 4,646 | 32,024 |
| <i>Total Expenditures</i> | <u>164,215</u> | <u>190,977</u> | <u>150,603</u> | <u>40,374</u> |
| <i>Net Change in Fund Balance</i> | 2,674 | (33,636) | 44,691 | 78,327 |
| <i>Fund Balance Beginning of Year</i> | <u>83,782</u> | <u>83,782</u> | <u>83,782</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 86,456</u> | <u>\$ 50,146</u> | <u>\$ 128,473</u> | <u>\$ 78,327</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 1,725,000 | \$ 1,611,000 | \$ 971,879 | \$ (639,121) |
| Other | <u>5,000</u> | <u>100,000</u> | <u>71,498</u> | <u>(28,502)</u> |
| <i>Total Revenues</i> | <u>1,730,000</u> | <u>1,711,000</u> | <u>1,043,377</u> | <u>(667,623)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 81,000 | 81,001 | 68,402 | 12,599 |
| Fringe Benefits | 39,900 | 39,898 | 31,006 | 8,892 |
| Materials and Supplies | 3,000 | 3,000 | - | 3,000 |
| Contractual Services | <u>1,593,150</u> | <u>1,773,599</u> | <u>1,187,207</u> | <u>586,392</u> |
| <i>Total Expenditures</i> | <u>1,717,050</u> | <u>1,897,498</u> | <u>1,286,615</u> | <u>610,883</u> |
| <i>Net Change in Fund Balance</i> | 12,950 | (186,498) | (243,238) | (56,740) |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | 266,543 | 266,543 | 266,543 | - |
| Prior Year Encumbrances Appropriated | <u>106,754</u> | <u>106,754</u> | <u>106,754</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 386,247</u> | <u>\$ 186,799</u> | <u>\$ 130,059</u> | <u>\$ (56,740)</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Special Projects Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 136,000</u> | <u>\$ 136,000</u> | <u>\$ 157,370</u> | <u>\$ 21,370</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Eastern County Court | | | | |
| Personal Services | 76,128 | 76,128 | 43,761 | 32,367 |
| Fringe Benefits | 49,594 | 49,594 | 19,506 | 30,088 |
| Materials and Supplies | 50,000 | 51,385 | 14,385 | 37,000 |
| Contractual Services | <u>130,000</u> | <u>143,144</u> | <u>125,045</u> | <u>18,099</u> |
| Total Eastern County Court | <u>305,722</u> | <u>320,251</u> | <u>202,697</u> | <u>117,554</u> |
| Western County Court | | | | |
| Personal Services | 32,000 | 46,553 | 46,553 | - |
| Materials and Supplies | - | 4,090 | 4,090 | - |
| Fringe Benefits | <u>5,584</u> | <u>11,300</u> | <u>10,898</u> | <u>402</u> |
| Total Western County Court | <u>37,584</u> | <u>61,943</u> | <u>61,541</u> | <u>402</u> |
| <i>Total Expenditures</i> | <u>343,306</u> | <u>382,194</u> | <u>264,238</u> | <u>117,956</u> |
| <i>Net Change in Fund Balance</i> | (207,306) | (246,194) | (106,868) | 139,326 |
| <i>Fund Balance Beginning of Year</i> | 391,203 | 391,203 | 391,203 | - |
| Prior Year Encumbrances Appropriated | <u>73,015</u> | <u>73,015</u> | <u>73,015</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 256,912</u></u> | <u><u>\$ 218,024</u></u> | <u><u>\$ 357,350</u></u> | <u><u>\$ 139,326</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern County Court OVI/IDAM Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ 3,000 | \$ 3,000 | \$ 9,366 | \$ 6,366 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Contractual Services | <u>15,000</u> | <u>15,000</u> | <u>650</u> | <u>14,350</u> |
| <i>Net Change in Fund Balance</i> | (12,000) | (12,000) | 8,716 | 20,716 |
| <i>Fund Balance Beginning of Year</i> | <u>20,079</u> | <u>20,079</u> | <u>20,079</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 8,079</u></u> | <u><u>\$ 8,079</u></u> | <u><u>\$ 28,795</u></u> | <u><u>\$ 20,716</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western County Court OVI/IDAM Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ 5,600 | \$ 11,600 | \$ 11,137 | \$ (463) |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Contractual Services | <u>10,000</u> | <u>10,000</u> | <u>8,913</u> | <u>1,087</u> |
| <i>Net Change in Fund Balance</i> | (4,400) | 1,600 | 2,224 | \$624 |
| <i>Fund Balance Beginning of Year</i> | <u>20,666</u> | <u>20,666</u> | <u>20,666</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 16,266</u></u> | <u><u>\$ 22,266</u></u> | <u><u>\$ 22,890</u></u> | <u><u>\$ 624</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Clerk of Courts-Certificate of Title Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u></u> |
| Revenues | | | | |
| Charges for Services | <u>\$ 475,000</u> | <u>\$ 475,000</u> | <u>\$ 530,634</u> | <u>\$ 55,634</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 211,402 | 212,652 | 212,403 | 249 |
| Fringe Benefits | 80,445 | 79,195 | 68,982 | 10,213 |
| Materials and Supplies | 1,000 | 1,899 | 1,349 | 550 |
| Contractual Services | <u>10,120</u> | <u>10,334</u> | <u>9,856</u> | <u>478</u> |
| <i>Total Expenditures</i> | <u>302,967</u> | <u>304,080</u> | <u>292,590</u> | <u>11,490</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 172,033 | 170,920 | 238,044 | 67,124 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | <u>(7,700)</u> | <u>(14,900)</u> | <u>(14,900)</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | 164,333 | 156,020 | 223,144 | 67,124 |
| <i>Fund Balance Beginning of Year</i> | <u>440,364</u> | <u>440,364</u> | <u>440,364</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 604,697</u></u> | <u><u>\$ 596,384</u></u> | <u><u>\$ 663,508</u></u> | <u><u>\$ 67,124</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 557,300</u> | <u>\$ 557,300</u> | <u>\$ 656,183</u> | <u>\$ 98,883</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 406,549 | 406,549 | 399,498 | 7,051 |
| Fringe Benefits | 106,194 | 111,437 | 108,113 | 3,324 |
| Materials and Supplies | 7,200 | 7,518 | 4,947 | 2,571 |
| Contractual Services | <u>35,000</u> | <u>49,757</u> | <u>44,000</u> | <u>5,757</u> |
| <i>Total Expenditures</i> | <u>554,943</u> | <u>575,261</u> | <u>556,558</u> | <u>18,703</u> |
| <i>Net Change in Fund Balance</i> | 2,357 | (17,961) | 99,625 | 117,586 |
| <i>Fund Balance Beginning of Year</i> | 782,817 | 782,817 | 782,817 | - |
| Prior Year Encumbrances Appropriated | <u>990</u> | <u>990</u> | <u>990</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 786,164</u></u> | <u><u>\$ 765,846</u></u> | <u><u>\$ 883,432</u></u> | <u><u>\$ 117,586</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects Fund
For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 52 | \$ 52 |
| Fines and Forfeitures | 24,000 | 24,000 | 26,712 | 2,712 |
| Total Revenues | <u>24,000</u> | <u>24,000</u> | <u>26,764</u> | <u>2,764</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Fringe Benefits | 7,000 | 7,000 | 2,328 | 4,672 |
| Materials and Supplies | 14,000 | 19,000 | 12,340 | 6,660 |
| Contractual Services | 22,000 | 22,000 | 15,252 | 6,748 |
| Total Expenditures | <u>43,000</u> | <u>48,000</u> | <u>29,920</u> | <u>18,080</u> |
| Net Change in Fund Balance | (19,000) | (24,000) | (3,156) | 20,844 |
| Fund Balance Beginning of Year | <u>41,692</u> | <u>41,692</u> | <u>41,692</u> | <u>-</u> |
| Fund Balance End of Year | <u><u>\$ 22,692</u></u> | <u><u>\$ 17,692</u></u> | <u><u>\$ 38,536</u></u> | <u><u>\$ 20,844</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Probation Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 2,707 | \$ 2,707 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Materials and Supplies | - | 1,500 | 1,390 | 110 |
| <i>Net Change in Fund Balance</i> | - | (1,500) | 1,317 | 2,817 |
| <i>Fund Balance Beginning of Year</i> | 7,993 | 7,993 | 7,993 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 7,993</u> | <u>\$ 6,493</u> | <u>\$ 9,310</u> | <u>\$ 2,817</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern Court Special Probation Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 105,000</u> | <u>\$ 105,000</u> | <u>\$ 85,716</u> | <u>\$ (19,284)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 59,066 | 59,066 | 57,947 | 1,119 |
| Fringe Benefits | 36,052 | 36,052 | 24,716 | 11,336 |
| Materials and Supplies | 6,000 | 6,000 | 631 | 5,369 |
| Contractual Services | <u>3,000</u> | <u>3,000</u> | <u>1,860</u> | <u>1,140</u> |
| <i>Total Expenditures</i> | <u>104,118</u> | <u>104,118</u> | <u>85,154</u> | <u>18,964</u> |
| <i>Net Change in Fund Balance</i> | 882 | 882 | 562 | (320) |
| <i>Fund Balance Beginning of Year</i> | <u>147,186</u> | <u>147,186</u> | <u>147,186</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 148,068</u></u> | <u><u>\$ 148,068</u></u> | <u><u>\$ 147,748</u></u> | <u><u>\$ (320)</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 435,000 | \$ 435,000 | \$ 532,396 | \$ 97,396 |
| Intergovernmental | 1,700,000 | 1,700,000 | 1,690,453 | (9,547) |
| Other | 238,000 | 238,000 | 65,347 | (172,653) |
| <i>Total Revenues</i> | <u>2,373,000</u> | <u>2,373,000</u> | <u>2,288,196</u> | <u>(84,804)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personal Services | 1,166,018 | 1,166,018 | 1,029,044 | 136,974 |
| Fringe Benefits | 472,270 | 471,040 | 365,117 | 105,923 |
| Materials and Supplies | 22,600 | 26,200 | 14,323 | 11,877 |
| Contractual Services | 341,329 | 381,671 | 358,572 | 23,099 |
| Other | 3,000 | 3,500 | 530 | 2,970 |
| <i>Total Expenditures</i> | <u>2,005,217</u> | <u>2,048,429</u> | <u>1,767,586</u> | <u>280,843</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>367,783</u> | <u>324,571</u> | <u>520,610</u> | <u>196,039</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 150,000 | 150,000 | 150,000 | - |
| Transfers Out | (650,000) | (650,000) | (583,421) | 66,579 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(500,000)</u> | <u>(500,000)</u> | <u>(433,421)</u> | <u>66,579</u> |
| <i>Net Change in Fund Balance</i> | (132,217) | (175,429) | 87,189 | 262,618 |
| <i>Fund Balance Beginning of Year</i> | 473,835 | 473,835 | 473,835 | - |
| Prior Year Encumbrances Appropriated | 75,746 | 75,746 | 75,746 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 417,364</u> | <u>\$ 374,152</u> | <u>\$ 636,770</u> | <u>\$ 262,618</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Conduct of Business Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|----------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u></u> |
| Revenues | | | | |
| Charges for Services | <u>\$ 500</u> | <u>\$ 500</u> | <u>\$ 600</u> | <u>\$ 100</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Contractual Services | - | 998 | 998 | - |
| Materials and Supplies | <u>1,000</u> | <u>102</u> | <u>30</u> | <u>72</u> |
| <i>Total Expenditures</i> | 1,000 | 1,100 | 1,028 | 72 |
| <i>Net Change in Fund Balance</i> | (500) | (600) | (428) | 172 |
| <i>Fund Balance Beginning of Year</i> | <u>1,314</u> | <u>1,314</u> | <u>1,314</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 814</u></u> | <u><u>\$ 714</u></u> | <u><u>\$ 886</u></u> | <u><u>\$ 172</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Dispute Resolution Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | <u>\$ 30,000</u> | <u>\$ 30,000</u> | <u>\$ 30,313</u> | <u>\$ 313</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Fringe Benefits | 10,000 | 10,000 | 2,868 | 7,132 |
| Materials and Supplies | 6,000 | 10,000 | 5,777 | 4,223 |
| Contractual Services | <u>22,000</u> | <u>18,000</u> | <u>15,637</u> | <u>2,363</u> |
| <i>Total Expenditures</i> | <u>38,000</u> | <u>38,000</u> | <u>24,282</u> | <u>13,718</u> |
| <i>Net Change in Fund Balance</i> | (8,000) | (8,000) | 6,031 | 14,031 |
| <i>Fund Balance Beginning of Year</i> | <u>60,977</u> | <u>60,977</u> | <u>60,977</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 52,977</u></u> | <u><u>\$ 52,977</u></u> | <u><u>\$ 67,008</u></u> | <u><u>\$ 14,031</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Marriage License Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 23,000 | \$ 23,000 | \$ 22,764 | \$ (236) |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Contractual Services | <u>35,121</u> | <u>35,121</u> | <u>20,374</u> | <u>14,747</u> |
| <i>Net Change in Fund Balance</i> | (12,121) | (12,121) | 2,390 | 14,511 |
| <i>Fund Balance Beginning of Year</i> | <u>22,741</u> | <u>22,741</u> | <u>22,741</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 10,620</u></u> | <u><u>\$ 10,620</u></u> | <u><u>\$ 25,131</u></u> | <u><u>\$ 14,511</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 11,455</u> | <u>\$ 1,455</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Materials and Supplies | 200 | 200 | - | 200 |
| Contractual Services | 8,000 | 12,000 | 12,000 | - |
| Fringe Benefits and Insurance | <u>800</u> | <u>800</u> | <u>442</u> | <u>358</u> |
| <i>Total Expenditures</i> | <u>9,000</u> | <u>13,000</u> | <u>12,442</u> | <u>558</u> |
| <i>Net Change in Fund Balance</i> | 1,000 | (3,000) | (987) | 2,013 |
| <i>Fund Balance Beginning of Year</i> | <u>5,579</u> | <u>5,579</u> | <u>5,579</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 6,579</u></u> | <u><u>\$ 2,579</u></u> | <u><u>\$ 4,592</u></u> | <u><u>\$ 2,013</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ 11,300 | \$ 11,300 | \$ 21,990 | \$ 10,690 |
| Charges for Services | <u>-</u> | <u>-</u> | <u>5,225</u> | <u>5,225</u> |
| <i>Total Revenues</i> | <u>11,300</u> | <u>11,300</u> | <u>27,215</u> | <u>15,915</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Eastern County Court | | | | |
| Contractual Services | - | 20,000 | 5,728 | 14,272 |
| Western County Court | | | | |
| Contractual Services | <u>30,000</u> | <u>30,000</u> | <u>5,120</u> | <u>24,880</u> |
| <i>Total Expenditures</i> | <u>30,000</u> | <u>50,000</u> | <u>10,848</u> | <u>39,152</u> |
| <i>Net Change in Fund Balance</i> | (18,700) | (38,700) | 16,367 | 55,067 |
| <i>Fund Balance Beginning of Year</i> | <u>123,822</u> | <u>123,822</u> | <u>123,822</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 105,122</u> | <u>\$ 85,122</u> | <u>\$ 140,189</u> | <u>\$ 55,067</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Pass Through Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u></u> |
| Revenues | | | | |
| Intergovernmental | \$ 11,000 | \$ 11,000 | \$ - | \$ (11,000) |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Contractual Services | <u>20,000</u> | <u>20,000</u> | <u>-</u> | <u>20,000</u> |
| <i>Net Change in Fund Balance</i> | (9,000) | (9,000) | - | 9,000 |
| <i>Fund Balance Beginning of Year</i> | <u>8,797</u> | <u>8,797</u> | <u>8,797</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$ (203)</u></u> | <u><u>\$ (203)</u></u> | <u><u>\$ 8,797</u></u> | <u><u>\$ 9,000</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2012*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 288 | \$ 288 |
| Intergovernmental | 54,487 | 54,487 | 49,160 | (5,327) |
| Total Revenues | 54,487 | 54,487 | 49,448 | (5,039) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 46,428 | 47,324 | 47,323 | 1 |
| Fringe Benefits | 23,302 | 22,406 | 21,949 | 457 |
| Materials and Supplies | 2,666 | 2,666 | 2,666 | - |
| Total Expenditures | 72,396 | 72,396 | 71,938 | 458 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <i>(17,909)</i> | <i>(17,909)</i> | <i>(22,490)</i> | <i>(4,581)</i> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 18,162 | 18,162 | 35,658 | 17,496 |
| Net Change in Fund Balance | 253 | 253 | 13,168 | 12,915 |
| Fund Balance Beginning of Year | 18,091 | 18,091 | 18,091 | - |
| Fund Balance End of Year | \$ 18,344 | \$ 18,344 | \$ 31,259 | \$ 12,915 |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 71,949 | \$ 71,949 | \$ 3,996 | \$ (67,953) |
| Other | <u>-</u> | <u>-</u> | <u>21,336</u> | <u>21,336</u> |
| <i>Total Revenues</i> | <u>71,949</u> | <u>71,949</u> | <u>25,332</u> | <u>(46,617)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 55,117 | 55,117 | 25,147 | 29,970 |
| Fringe Benefits | <u>25,583</u> | <u>25,583</u> | <u>7,858</u> | <u>17,725</u> |
| <i>Total Expenditures</i> | <u>80,700</u> | <u>80,700</u> | <u>33,005</u> | <u>47,695</u> |
| <i>Net Change in Fund Balance</i> | (8,751) | (8,751) | (7,673) | 1,078 |
| <i>Fund Balance Beginning of Year</i> | <u>23,028</u> | <u>23,028</u> | <u>23,028</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ 14,277</u> | <u>\$ 14,277</u> | <u>\$ 15,355</u> | <u>\$ 1,078</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | <u>\$ 342,519</u> | <u>\$ 480,008</u> | <u>\$ 343,519</u> | <u>\$ (136,489)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 104,857 | 208,965 | 198,442 | 10,523 |
| Fringe Benefits | 32,439 | 74,817 | 67,261 | 7,556 |
| Materials and Supplies | 1,741 | 16,685 | 16,666 | 19 |
| Contractual Services | <u>41,337</u> | <u>79,827</u> | <u>64,182</u> | <u>15,645</u> |
| <i>Total Expenditures</i> | <u>180,374</u> | <u>380,294</u> | <u>346,551</u> | <u>33,743</u> |
| <i>Net Change in Fund Balance</i> | 162,145 | 99,714 | (3,032) | (102,746) |
| <i>Fund Balance at Beginning of Year</i> | 112,007 | 112,007 | 112,007 | - |
| Prior Year Encumbrances Appropriated | <u>2,352</u> | <u>2,352</u> | <u>2,352</u> | <u>-</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$ 276,504</u></u> | <u><u>\$ 214,073</u></u> | <u><u>\$ 111,327</u></u> | <u><u>\$ (102,746)</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------|----------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | <u>\$ 150,153</u> | <u>\$ 150,153</u> | <u>\$ 429,592</u> | <u>\$ 279,439</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 70,358 | 366,882 | 223,055 | 143,827 |
| Fringe Benefits | 41,001 | 215,548 | 71,276 | 144,272 |
| Materials and Supplies | 40,000 | 47,000 | 23,206 | 23,794 |
| Contractual Services | <u>-</u> | <u>20,000</u> | <u>13,000</u> | <u>7,000</u> |
| <i>Total Expenditures</i> | <u>151,359</u> | <u>649,430</u> | <u>330,537</u> | <u>318,893</u> |
| <i>Net Change in Fund Balance</i> | (1,206) | (499,277) | 99,055 | 598,332 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | 131,259 | 131,259 | 131,259 | - |
| Prior Year Encumbrances Appropriated | <u>1,134</u> | <u>1,134</u> | <u>1,134</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$ 131,187</u></u> | <u><u>\$ (366,884)</u></u> | <u><u>\$ 231,448</u></u> | <u><u>\$ 598,332</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 450,000 | \$ 450,000 | \$ 258,103 | \$ (191,897) |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 450,000 | 450,000 | 258,103 | (191,897) |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | <u>(450,000)</u> | <u>(450,000)</u> | <u>(258,103)</u> | <u>191,897</u> |
| <i>Net Change in Fund Balance</i> | - | - | - | - |
| <i>Fund Balance Beginning of Year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Northern Border Initiative Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u></u> |
| Revenues | | | | |
| Intergovernmental | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 43,534</u> | <u>\$ 43,534</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | - | 8,504 | 8,503 | 1 |
| Fringe Benefits | - | 8,907 | 8,903 | 4 |
| Contractual Services | <u>32,000</u> | <u>32,000</u> | <u>20,725</u> | <u>11,275</u> |
| <i>Total Expenditures</i> | <u>32,000</u> | <u>49,411</u> | <u>38,131</u> | <u>11,280</u> |
| <i>Net Change in Fund Balance</i> | (32,000) | (49,411) | 5,403 | 54,814 |
| <i>Fund Balance Beginning of Year</i> | 17,157 | 17,157 | 17,157 | - |
| Prior Year Encumbrances Appropriated | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ 157</u> | <u>\$ (17,254)</u> | <u>\$ 37,560</u> | <u>\$ 54,814</u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Grant Fund
For the Year Ended December 31, 2012

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|----------------------------|----------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u></u> |
| Revenues | | | | |
| Intergovernmental | <u>\$ 42,000</u> | <u>\$ 42,000</u> | <u>\$ 132,203</u> | <u>\$ 90,203</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 106,842 | 105,678 | 101,126 | 4,552 |
| Fringe Benefits | 81,528 | 64,818 | 38,567 | 26,251 |
| Materials and Supplies | <u>-</u> | <u>20,000</u> | <u>-</u> | <u>20,000</u> |
| <i>Total Expenditures</i> | <u>188,370</u> | <u>190,496</u> | <u>139,693</u> | <u>50,803</u> |
| <i>Net Change in Fund Balance</i> | (146,370) | (148,496) | (7,490) | 141,006 |
| <i>Fund Balance Beginning of Year</i> | <u>46,243</u> | <u>46,243</u> | <u>46,243</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$ (100,127)</u></u> | <u><u>\$ (102,253)</u></u> | <u><u>\$ 38,753</u></u> | <u><u>\$ 141,006</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OVI Task Force Grant Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | \$ - | \$ - | \$ - | \$ - |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | - | - | - | - |
| <i>Fund Balance Beginning of Year</i> | <u>39,501</u> | <u>39,501</u> | <u>39,501</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 39,501</u></u> | <u><u>\$ 39,501</u></u> | <u><u>\$ 39,501</u></u> | <u><u>\$ -</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Governor's Public Safety HVEO Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | <u>\$ -</u> | <u>\$ 24,846</u> | <u>\$ 17,963</u> | <u>\$ (6,883)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | - | 15,883 | 15,882 | 1 |
| Fringe Benefits | <u>-</u> | <u>4,391</u> | <u>4,389</u> | <u>2</u> |
| <i>Total Expenditures</i> | <u>-</u> | <u>20,274</u> | <u>20,271</u> | <u>3</u> |
| <i>Net Change in Fund Balance</i> | - | 4,572 | (2,308) | (6,880) |
| <i>Fund Balance Beginning of Year</i> | <u>8,974</u> | <u>8,974</u> | <u>8,974</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 8,974</u></u> | <u><u>\$ 13,546</u></u> | <u><u>\$ 6,666</u></u> | <u><u>\$ (6,880)</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD Special Housing Voucher Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 317,000 | \$ 317,000 | \$ 202,471 | \$ (114,529) |
| Interest | - | - | 20,624 | 20,624 |
| | | | | 0 |
| <i>Total Revenues</i> | 317,000 | 317,000 | 223,095 | (93,905) |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Contractual Services | 317,000 | 317,000 | 223,082 | 93,918 |
| <i>Net Change in Fund Balance</i> | - | - | 13 | 13 |
| <i>Fund Balance Beginning of Year</i> | 1,024 | 1,024 | 1,024 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1,024</u> | <u>\$ 1,024</u> | <u>\$ 1,037</u> | <u>\$ 13</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Emergency Planning Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | <u>\$ 26,000</u> | <u>\$ 26,000</u> | <u>\$ 26,072</u> | <u>\$ 72</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Fringe Benefits | 12,000 | 15,000 | 10,251 | 4,749 |
| Materials and Supplies | 10,000 | 7,000 | 1,498 | 5,502 |
| Contractual Services | <u>10,000</u> | <u>30,000</u> | <u>10,000</u> | <u>20,000</u> |
| <i>Total Expenditures</i> | <u>32,000</u> | <u>52,000</u> | <u>21,749</u> | <u>30,251</u> |
| <i>Net Change in Fund Balance</i> | (6,000) | (26,000) | 4,323 | 30,323 |
| <i>Fund Balance Beginning of Year</i> | <u>62,923</u> | <u>62,923</u> | <u>62,923</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 56,923</u></u> | <u><u>\$ 36,923</u></u> | <u><u>\$ 67,246</u></u> | <u><u>\$ 30,323</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-E Placement Juvenile Court Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ 1,699 | \$ 1,699 |
| Other | <u>5,000</u> | <u>5,000</u> | <u>5,124</u> | <u>124</u> |
| Total Revenues | 5,000 | 5,000 | 6,823 | 1,823 |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | (20,000) | (20,000) | (18,177) | 1,823 |
| <i>Fund Balance Beginning of Year</i> | 14,324 | 14,324 | 14,324 | - |
| Prior Year Encumbrances Appropriated | <u>6,732</u> | <u>6,732</u> | <u>6,732</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 1,056</u> | <u>\$ 1,056</u> | <u>\$ 2,879</u> | <u>\$ 1,823</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-E Foster/Probation Juvenile Court Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 106,437</u> | <u>\$ 6,437</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personal Services | 28,080 | 28,080 | 26,559 | 1,521 |
| Fringe Benefits | 22,437 | 22,437 | 9,125 | 13,312 |
| Materials and Supplies | 5,000 | 5,000 | 921 | 4,079 |
| Contractual Services | <u>60,000</u> | <u>78,220</u> | <u>69,175</u> | <u>9,045</u> |
| <i>Total Expenditures</i> | <u>115,517</u> | <u>133,737</u> | <u>105,780</u> | <u>27,957</u> |
| <i>Net Change in Fund Balance</i> | (15,517) | (33,737) | 657 | 34,394 |
| <i>Fund Balance Beginning of Year</i> | 131,197 | 131,197 | 131,197 | - |
| Prior Year Encumbrances Appropriated | <u>18,277</u> | <u>18,277</u> | <u>18,277</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 133,957</u></u> | <u><u>\$ 115,737</u></u> | <u><u>\$ 150,131</u></u> | <u><u>\$ 34,394</u></u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
503 Corporation Fund
For the Year Ended December 31, 2012

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Interest | \$ 25,499 | \$ 25,499 | \$ 18,613 | \$ (6,886) |
| Other | <u>78,184</u> | <u>78,184</u> | <u>281,732</u> | <u>203,548</u> |
| <i>Total Revenues</i> | <u>103,683</u> | <u>103,683</u> | <u>300,345</u> | <u>196,662</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | <u>23,200</u> | <u>62,812</u> | <u>62,349</u> | <u>463</u> |
| <i>Net Change in Fund Balance</i> | 80,483 | 40,871 | 237,996 | 197,125 |
| <i>Fund Balance Beginning of Year</i> | <u>270,063</u> | <u>270,063</u> | <u>270,063</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 350,546</u></u> | <u><u>\$ 310,934</u></u> | <u><u>\$ 508,059</u></u> | <u><u>\$ 197,125</u></u> |

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2012

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 793,665 | \$ 793,665 | \$ 915,021 | \$ 121,356 |
| Intergovernmental | 249,151 | 249,151 | 159,411 | (89,740) |
| Other | 49,000 | 49,000 | 62,506 | 13,506 |
| <i>Total Revenues</i> | <u>1,091,816</u> | <u>1,091,816</u> | <u>1,136,938</u> | <u>45,122</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Contractual Services | <u>-</u> | <u>2,925</u> | <u>2,925</u> | <u>-</u> |
| Debt Service: | | | | |
| Principal Retirement | 641,963 | 641,963 | 641,963 | - |
| Interest and Fiscal Charges | 854,246 | 924,296 | 924,232 | 64 |
| Total Debt Service | <u>1,496,209</u> | <u>1,566,259</u> | <u>1,566,195</u> | <u>64</u> |
| <i>Total Expenditures</i> | <u>1,496,209</u> | <u>1,569,184</u> | <u>1,569,120</u> | <u>64</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (404,393) | (477,368) | (432,182) | 45,186 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | <u>482,742</u> | <u>482,742</u> | <u>558,668</u> | <u>75,926</u> |
| <i>Net Change in Fund Balance</i> | 78,349 | 5,374 | 126,486 | 121,112 |
| <i>Fund Balance Beginning of Year</i> | <u>312,077</u> | <u>312,077</u> | <u>312,077</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 390,426</u> | <u>\$ 317,451</u> | <u>\$ 438,563</u> | <u>\$ 121,112</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Defunct Sewer Assessments Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 300 | \$ 300 | \$ - | \$ (300) |
| Charges for Services | 40 | 40 | - | (40) |
| | <u>340</u> | <u>340</u> | <u>-</u> | <u>(340)</u> |
| <i>Total Revenues</i> | 340 | 340 | - | (340) |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | 340 | 340 | - | (340) |
| <i>Fund Balance Beginning of Year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 340</u> | <u>\$ 340</u> | <u>\$ -</u> | <u>\$ (340)</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ 4,653 | \$ 4,653 |
| Expenditures | | | | |
| Capital Outlay: | | | | |
| Contractual Services | <u>1,875,000</u> | <u>1,684,239</u> | <u>1,522,538</u> | <u>161,701</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (1,875,000) | (1,684,239) | (1,517,885) | 166,354 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | <u>-</u> | <u>-</u> | <u>293,783</u> | <u>293,783</u> |
| <i>Net Change in Fund Balance</i> | (1,875,000) | (1,684,239) | (1,224,102) | 460,137 |
| <i>Fund Balance Beginning of Year</i> | 1,497,989 | 1,497,989 | 1,497,989 | 0 |
| Prior Year Encumbrances Appropriated | <u>370,550</u> | <u>370,550</u> | <u>370,550</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ (6,461)</u> | <u>\$ 184,300</u> | <u>\$ 644,437</u> | <u>\$ 460,137</u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Interest | \$ 500 | \$ 500 | \$ 540 | \$ 40 |
| Expenditures | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | 500 | 500 | 540 | 40 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | <u>336,427</u> | <u>336,427</u> | <u>336,427</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 336,927</u></u> | <u><u>\$ 336,927</u></u> | <u><u>\$ 336,967</u></u> | <u><u>\$ 40</u></u> |

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Fund
For the Year Ended December 31, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u></u> |
| Revenues | | | | |
| Charges for Services | <u>\$ 119,900</u> | <u>\$ 119,900</u> | <u>\$ 162,146</u> | <u>\$ 42,246</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Judicial | | | | |
| Personal Services | 76,982 | 76,982 | 65,788 | 11,194 |
| Fringe Benefits | 39,051 | 39,099 | 28,164 | 10,935 |
| Contractual Services | 39,500 | 50,648 | 29,049 | 21,599 |
| Materials and Supplies | 16,000 | 16,000 | 7,323 | 8,677 |
| Other | <u>1,540</u> | <u>1,540</u> | <u>397</u> | <u>1,143</u> |
| <i>Total Expenditures</i> | <u>173,073</u> | <u>184,269</u> | <u>130,721</u> | <u>53,548</u> |
| <i>Net Change in Fund Balance</i> | (53,173) | (64,369) | 31,425 | 95,794 |
| <i>Fund Balance Beginning of Year</i> | 187,003 | 187,003 | 187,003 | 0 |
| Prior Year Encumbrances Appropriated | <u>47</u> | <u>47</u> | <u>47</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 133,877</u></u> | <u><u>\$ 122,681</u></u> | <u><u>\$ 218,475</u></u> | <u><u>\$ 95,794</u></u> |

STATISTICAL SECTION

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Statistical Section

This part of the Ashtabula County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

| <u>Contents</u> | <u>Page(s)</u> |
|--|-----------------------|
| Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time. | S3-S9 |
| Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax. | S10-S19 |
| Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | S20-S25 |
| Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | S26-S27 |
| Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs. | S28-S33 |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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Ashtabula County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Governmental Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 264,107,890 | \$ 124,829,827 | \$ 125,931,071 | \$ 128,591,643 | \$133,999,696 | \$135,049,540 | \$137,122,688 | \$134,226,345 | \$135,710,695 | \$135,309,409 |
| Restricted for: | | | | | | | | | | |
| Capital Projects | 727,994 | 815,004 | 923,666 | 943,053 | 844,498 | 790,308 | 666,692 | 3,694,675 | 2,390,290 | 1,284,586 |
| Debt Service | 1,038,125 | 349,341 | 626,640 | 755,084 | 397,070 | 407,429 | 687,368 | 505,297 | 253,459 | 1,194,320 |
| Roads and Bridges | - | 5,026,322 | 5,350,634 | 9,379,732 | 5,951,246 | 5,922,220 | 6,253,834 | 6,407,851 | 6,317,483 | 5,791,537 |
| Health and Human Services | - | 13,416,731 | 17,133,607 | 17,215,325 | 19,032,291 | 19,323,983 | 17,179,567 | 17,196,985 | 18,348,911 | 15,277,537 |
| Grant Programs | - | 843,393 | 3,313,251 | 2,705,315 | 1,149,051 | 851,049 | 830,363 | 1,399,989 | 1,200,598 | 4,042,124 |
| Community Development | - | - | 3,666,714 | 3,766,802 | 3,570,583 | 3,577,127 | 3,579,217 | 2,293,903 | 2,416,172 | 3,154,886 |
| Real Estate Assessment | - | - | 947,279 | 1,240,866 | 1,249,690 | 983,919 | 1,009,387 | 1,145,082 | 1,419,519 | 1,574,592 |
| Other Purposes | 28,313,036 | 6,526,397 | 2,747,532 | 3,626,156 | 3,734,793 | 4,048,017 | 2,853,738 | 3,838,439 | 4,358,241 | 4,698,041 |
| Unrestricted | 4,267,582 | 3,794,977 | 4,376,912 | 4,655,255 | 5,384,058 | 4,036,741 | 4,629,122 | 6,000,615 | 8,109,690 | 6,535,308 |
| Total Governmental Activities Net Position | 298,454,627 | 155,601,992 | 165,017,306 | 172,879,231 | 175,312,976 | 174,990,333 | 174,811,976 | 176,709,181 | 180,525,058 | 178,862,340 |
| Business-type Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | 7,891,268 | 9,002,437 | 7,316,052 | 3,624,698 | 3,758,145 | 2,304,505 | 1,244,470 | 2,467,945 | 3,404,685 | 4,072,249 |
| Restricted | - | - | - | 390,000 | 124,161 | 299,129 | 163,472 | 163,472 | 344,252 | 359,769 |
| Unrestricted | 3,834,198 | 3,074,716 | 2,696,361 | 5,411,735 | 5,415,399 | 5,481,304 | 5,661,111 | 6,565,924 | 6,381,201 | 6,695,620 |
| Total Business-type Activities Net Position | 11,725,466 | 12,077,153 | 10,012,413 | 9,426,433 | 9,297,705 | 8,084,938 | 7,069,053 | 9,197,341 | 10,130,138 | 11,127,638 |
| Primary Government: | | | | | | | | | | |
| Net Investment in Capital Assets | 271,999,158 | 133,832,264 | 133,247,123 | 132,216,341 | 137,757,841 | 137,354,045 | 138,367,158 | 136,694,290 | 139,115,380 | 139,381,658 |
| Restricted | 30,079,155 | 26,977,188 | 34,709,323 | 40,022,333 | 36,053,383 | 36,203,181 | 33,223,638 | 36,645,693 | 37,048,925 | 37,377,392 |
| Unrestricted | 8,101,780 | 6,869,693 | 7,073,273 | 10,066,990 | 10,799,457 | 9,518,045 | 10,290,233 | 12,566,539 | 14,490,891 | 13,230,928 |
| Total Primary Government Net Position | \$ 310,180,093 | \$ 167,679,145 | \$ 175,029,719 | \$ 182,305,664 | \$ 184,610,681 | \$ 183,075,271 | \$ 181,881,029 | \$ 185,906,522 | \$ 190,655,196 | \$ 189,989,978 |

Ashtabula County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenses | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | \$ 8,606,358 | \$ 8,319,211 | \$ 8,535,732 | \$ 8,133,070 | \$ 9,595,422 | \$ 9,713,341 | \$ 9,530,210 | \$ 10,988,073 | \$ 9,414,588 | \$ 9,958,961 |
| Judicial | 3,821,326 | 3,676,855 | 3,242,139 | 3,648,615 | 4,491,701 | 4,697,277 | 4,483,633 | 4,605,306 | 4,713,319 | 5,506,213 |
| Public Safety | 8,036,807 | 8,605,110 | 8,790,934 | 8,697,483 | 9,522,419 | 9,998,879 | 9,366,954 | 8,040,602 | 8,303,651 | 9,190,013 |
| Public Works | 7,654,851 | 6,267,051 | 6,526,213 | 6,497,033 | 6,813,923 | 6,937,219 | 6,581,697 | 8,355,616 | 7,212,773 | 6,736,690 |
| Health | 20,610,334 | 21,159,833 | 19,102,312 | 24,531,200 | 22,829,242 | 25,237,135 | 26,981,293 | 29,031,309 | 25,481,843 | 22,422,766 |
| Human Services | 34,463,519 | 33,191,439 | 32,932,322 | 37,332,319 | 37,427,777 | 38,058,203 | 38,648,073 | 33,562,429 | 31,080,444 | 30,121,178 |
| Conservation and Recreation | 366,868 | 378,151 | 363,224 | 341,995 | 385,792 | 333,080 | 271,677 | 94,589 | 235,974 | 253,148 |
| Other | 3,781,013 | 3,385,973 | 2,341,114 | 1,020,788 | 690,965 | - | - | - | - | - |
| Interest and Fiscal Charges | 413,402 | 623,373 | 328,751 | 323,881 | 317,466 | 246,647 | 215,616 | 189,559 | 327,197 | 195,518 |
| <i>Total Governmental Activities Expenses</i> | <u>87,754,478</u> | <u>85,606,996</u> | <u>82,162,741</u> | <u>90,526,384</u> | <u>92,074,707</u> | <u>95,221,781</u> | <u>96,079,153</u> | <u>94,867,483</u> | <u>86,769,789</u> | <u>84,384,487</u> |
| Business-type Activities: | | | | | | | | | | |
| Sewer | 5,347,632 | 2,240,781 | 2,513,685 | 2,623,230 | 2,763,091 | 2,785,843 | 2,807,235 | 2,667,108 | 1,575,739 | 2,064,648 |
| Water | - | 3,159,696 | 6,977,395 | 3,320,373 | 4,133,727 | 3,896,909 | 3,892,813 | 3,712,901 | 3,830,847 | 3,836,641 |
| Geneva State Park Lodge | 1,794,570 | 5,289,683 | 1,876,862 | 2,161,396 | 2,116,971 | 2,232,794 | 2,264,367 | 2,585,356 | 2,036,233 | 1,676,823 |
| <i>Total Business-type Activities Expenses</i> | <u>7,142,202</u> | <u>10,690,160</u> | <u>11,367,942</u> | <u>8,104,999</u> | <u>9,013,789</u> | <u>8,915,546</u> | <u>8,964,415</u> | <u>8,965,365</u> | <u>7,442,819</u> | <u>7,578,112</u> |
| <i>Total Primary Government Expenses</i> | <u>94,896,680</u> | <u>96,297,156</u> | <u>93,530,683</u> | <u>98,631,383</u> | <u>101,088,496</u> | <u>104,137,327</u> | <u>105,043,568</u> | <u>103,832,848</u> | <u>94,212,608</u> | <u>91,962,599</u> |
| Program Revenues | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | 4,058,517 | 4,358,721 | 3,533,386 | 3,135,477 | 3,844,133 | 3,971,931 | 4,103,331 | 3,575,906 | 3,150,425 | 2,980,968 |
| Judicial | 2,508,803 | 1,177,767 | 1,192,785 | 1,421,535 | 1,784,535 | 1,937,930 | 2,398,814 | 2,040,017 | 2,043,608 | 2,190,721 |
| Public Safety | 4,212,883 | 1,794,429 | 2,311,262 | 2,189,601 | 2,177,904 | 2,018,124 | 1,995,612 | 2,453,188 | 2,956,235 | 2,419,632 |
| Public Works | 181,611 | 3,787,245 | 67,499 | 104,012 | 116,778 | 116,642 | 371,877 | 404,246 | 92,803 | 494,801 |
| Health | 969,117 | 656,421 | 2,329,798 | 1,516,031 | 1,292,244 | 1,565,717 | 1,172,227 | 1,192,401 | 1,043,291 | 653,870 |
| Human Services | 3,465,215 | 3,090,312 | 3,399,452 | 3,324,362 | 4,052,792 | 4,163,880 | 4,464,645 | 4,201,928 | 3,391,544 | 3,788,947 |
| Conservation and Recreation | 242,470 | - | - | - | - | - | - | - | - | - |
| Other | 2,183,009 | - | - | - | - | - | - | - | - | - |
| Operating Grants and Contributions: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | 284,631 | 577,553 | 2,713,926 | 1,017,096 | 35,380 | 608,370 | 1,127,003 | 2,343,966 | 1,276,266 | - |
| Public Safety | 491,162 | 891,567 | 1,515,314 | 1,210,941 | 664,332 | 1,095,234 | 959,159 | 1,337,410 | 915,660 | 1,188,771 |
| Public Works | 56,786 | 1,565,586 | 6,383,432 | 12,100,179 | - | - | - | - | 1,351 | 5,849,128 |
| Health | 13,435,729 | 14,550,296 | 12,569,132 | 16,973,796 | 15,337,832 | 17,401,147 | 18,557,596 | 20,137,300 | 18,851,089 | 12,127,970 |
| Human Services | 28,526,736 | 23,714,827 | 25,721,258 | 25,763,459 | 29,478,134 | 27,965,243 | 28,976,956 | 24,554,773 | 22,382,359 | 18,064,091 |
| Other | 497,104 | - | - | - | - | - | - | - | - | - |
| Capital Grants and Contributions: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | 33,679 | 3,454 | - | - | - | - | - | - | - | 1,209,965 |
| Public Works | 3,019,713 | 176,670 | - | 150,358 | 4,418,878 | 488,214 | 479,594 | 2,186,974 | 1,719,767 | 4,653 |
| <i>Total Governmental Activities</i> | | | | | | | | | | |
| <i> Program Revenues</i> | <u>\$ 64,167,165</u> | <u>\$ 56,344,848</u> | <u>\$ 61,737,244</u> | <u>\$ 68,906,847</u> | <u>\$ 63,202,942</u> | <u>\$ 61,332,432</u> | <u>\$ 64,606,814</u> | <u>\$ 64,428,109</u> | <u>\$ 57,824,398</u> | <u>\$ 50,973,517</u> |

(Continued)

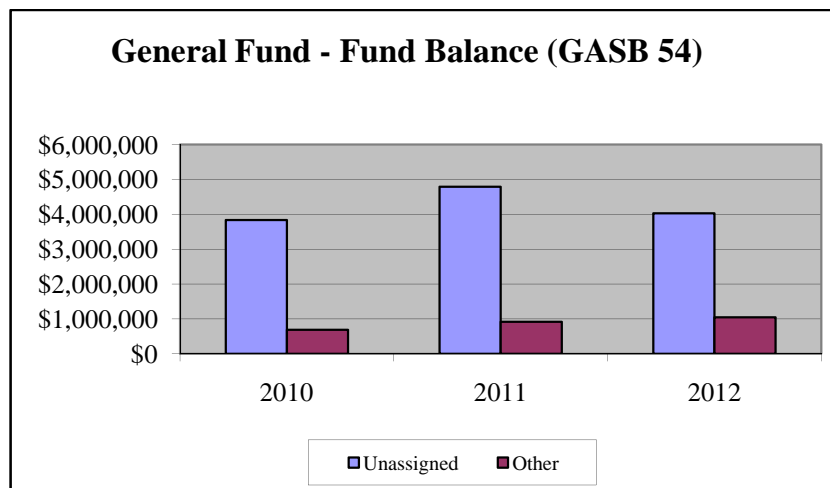
Ashtabula County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------------|----------------|--------------|--------------|--------------|----------------|----------------|--------------|--------------|--------------|
| Business-type Activities: | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| Sewer | \$ 3,564,532 | \$ 1,693,353 | \$ 1,783,692 | \$ 1,951,383 | \$ 2,026,108 | \$ 2,061,366 | \$ 2,259,086 | \$ 2,210,638 | \$ 1,916,841 | \$ 2,618,203 |
| Water | - | 2,696,221 | 6,010,760 | 2,816,422 | 3,290,011 | 3,326,833 | 3,238,236 | 3,661,813 | 3,976,951 | 3,963,559 |
| Geneva State Park Lodge | - | 2,989,778 | 315,810 | - | 204,396 | - | - | - | - | - |
| Operating Grants and Contributions | - | - | - | 94,551 | 532,923 | - | 182,709 | 304,000 | 489,278 | 361,185 |
| Capital Grants and Contributions | 783,774 | 1,136,718 | 985,512 | 34,534 | 358,239 | 484,713 | 674,663 | 2,416,303 | 250,372 | 158,624 |
| <i>Total Business-type Activities</i> | | | | | | | | | | |
| Program Revenues | 4,348,306 | 8,516,070 | 9,095,774 | 4,896,890 | 6,411,677 | 5,872,912 | 6,354,694 | 8,592,754 | 6,633,442 | 7,101,571 |
| <i>Total Primary Government</i> | | | | | | | | | | |
| Program Revenues | 68,515,471 | 64,860,918 | 70,833,018 | 73,803,737 | 69,614,619 | 69,075,854 | 70,961,508 | 73,020,863 | 64,457,840 | 58,075,088 |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental Activities | (23,587,313) | (29,262,148) | (20,425,497) | (21,619,537) | (28,871,765) | (33,889,349) | (31,472,339) | (30,439,374) | (28,945,391) | (33,410,970) |
| Business-type Activities | (2,793,896) | (2,174,090) | (2,272,168) | (3,208,109) | (2,602,112) | (3,042,634) | (2,609,721) | (372,611) | (809,377) | (476,541) |
| <i>Total Primary Government</i> | | | | | | | | | | |
| Net (Expense)/Revenue | (26,381,209) | (31,436,238) | (22,697,665) | (24,827,646) | (31,473,877) | (36,931,983) | (34,082,060) | (30,811,985) | (29,754,768) | (33,887,511) |
| General Revenues and Other Changes in Net Assets | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Property Taxes Levied for: | | | | | | | | | | |
| General Purposes | 18,299,090 | 14,682,565 | 4,934,183 | 4,952,450 | 4,009,794 | 3,677,121 | 3,585,648 | 3,603,209 | 3,518,914 | 3,488,300 |
| Health | - | - | 7,346,932 | 7,444,463 | 7,074,091 | 6,546,025 | 6,239,428 | 6,294,301 | 6,424,952 | 6,962,546 |
| Human Services | - | - | 3,580,283 | 3,486,309 | 3,442,667 | 3,928,144 | 3,773,521 | 3,810,344 | 3,908,280 | 5,006,578 |
| Capital Outlay | 17,272 | - | - | 16,467 | 17,429 | 15,485 | 15,773 | - | 150,742 | - |
| Debt Service | 1,206,240 | 842,264 | 849,196 | 893,703 | 885,612 | 840,807 | 861,166 | 869,730 | 888,230 | 955,029 |
| Permissive Sales Tax Imposed for: | | | | | | | | | | |
| General Purposes | - | 8,428,480 | 8,777,806 | 8,649,600 | 8,722,401 | 8,486,298 | 7,938,932 | 8,570,869 | 8,956,657 | 9,207,656 |
| Grants and Entitlements not | | | | | | | | | | |
| Restricted to Specific Programs | 2,963,934 | 2,870,928 | 2,625,763 | 2,627,145 | 5,309,516 | 9,157,496 | 8,749,686 | 9,155,651 | 8,026,979 | 3,776,224 |
| Investment Earnings | 643,909 | 754,680 | 1,618,407 | 2,832,709 | 3,068,700 | 1,610,343 | 567,042 | 449,604 | 516,914 | 568,102 |
| Miscellaneous | 694,162 | 335,094 | 478,012 | 848,078 | 264,815 | 447,923 | 674,110 | 609,404 | 1,620,434 | 2,884,245 |
| Transfers & Contributions | (15,000) | (62,582) | (258,107) | (2,276,438) | (1,715,221) | (1,142,936) | (1,111,324) | (1,026,533) | (1,250,834) | (1,406,617) |
| <i>Total Governmental Activities</i> | 23,809,607 | 27,851,429 | 29,952,475 | 29,474,486 | 31,079,804 | 33,566,706 | 31,293,982 | 32,336,579 | 32,761,268 | 31,442,063 |
| Business-type Activities: | | | | | | | | | | |
| Investment Earnings | 14,740 | 19,343 | 36,515 | 90,237 | 93,394 | 200,153 | 164,341 | 309,472 | 580 | 2,885 |
| Miscellaneous | 2,676,749 | 163,290 | - | 262,430 | 2,448 | 1,069 | 417 | 876,444 | 140,330 | 209,864 |
| Bed Tax | - | - | - | - | 322,574 | 485,709 | 317,754 | 288,450 | 350,430 | 50,000 |
| Transfers & Contributions | 15,000 | 62,852 | 258,107 | 2,276,438 | 1,715,221 | 1,142,936 | 1,111,324 | 1,026,533 | 1,250,834 | 1,406,617 |
| <i>Total Business-type Activities</i> | 2,706,489 | 245,485 | 294,622 | 2,629,105 | 2,133,637 | 1,829,867 | 1,593,836 | 2,500,899 | 1,742,174 | 1,669,366 |
| <i>Total Primary Government</i> | 26,516,096 | 28,096,914 | 30,247,097 | 32,103,591 | 33,213,441 | 35,396,573 | 32,887,818 | 34,837,478 | 34,503,442 | 33,111,429 |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | 222,294 | (1,410,719) | 9,526,978 | 7,854,949 | 2,208,039 | (322,643) | (178,357) | 1,897,205 | 3,815,877 | (1,968,907) |
| Business-type Activities | (87,407) | (1,928,605) | (1,977,546) | (579,004) | (468,475) | (1,212,767) | (1,015,885) | 2,128,288 | 932,797 | 1,192,825 |
| <i>Total Primary Government</i> | | | | | | | | | | |
| Change in Net Position | \$ 134,887 | \$ (3,339,324) | \$ 7,549,432 | \$ 7,275,945 | \$ 1,739,564 | \$ (1,535,410) | \$ (1,194,242) | \$ 4,025,493 | \$ 4,748,674 | \$ (776,082) |

Ashtabula County, Ohio
Fund Balances, Governmental Funds
Last Ten Years (1)
(modified accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 |
|---|----------------------|----------------------|----------------------|----------------------|
| General Fund: | | | | |
| Nonspendable | n/a | n/a | n/a | n/a |
| Restricted | n/a | n/a | n/a | n/a |
| Committed | n/a | n/a | n/a | n/a |
| Assigned | n/a | n/a | n/a | n/a |
| Unassigned | n/a | n/a | n/a | n/a |
| Reserved | 538,039 | 569,366 | 188,450 | 145,790 |
| Unreserved | 3,940,564 | 2,188,604 | 4,197,519 | 3,995,764 |
| Total General Fund | 4,478,603 | 2,757,970 | 4,385,969 | 4,141,554 |
| All Other Governmental Funds | | | | |
| Nonspendable | n/a | n/a | n/a | n/a |
| Restricted | n/a | n/a | n/a | n/a |
| Committed | n/a | n/a | n/a | n/a |
| Assigned | n/a | n/a | n/a | n/a |
| Unassigned (Deficit) | n/a | n/a | n/a | n/a |
| Reserved | 6,438,679 | 5,594,188 | 6,029,276 | 5,465,320 |
| Unreserved, Undesignated, Reported in: | | | | |
| Special Revenue Funds | 16,365,196 | 17,942,536 | 22,628,082 | 25,753,204 |
| Debt Service Fund | 418,185 | 427,861 | 548,865 | 792,242 |
| Capital Projects Funds | 596,390 | 459,595 | 578,203 | 904,224 |
| Total All Other Governmental Funds | 23,818,450 | 24,424,180 | 29,784,426 | 32,914,990 |
| Total Governmental Funds | \$ 28,297,053 | \$ 27,182,150 | \$ 34,170,395 | \$ 37,056,544 |

(1) The County implemented GASB Statement No. 54 in 2011



| 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| n/a | n/a | n/a | \$ 438,440 | \$ 470,890 | \$ 608,402 |
| n/a | n/a | n/a | - | - | - |
| n/a | n/a | n/a | 90,000 | - | 231,348 |
| n/a | n/a | n/a | 157,541 | 443,829 | 209,288 |
| n/a | n/a | n/a | 3,835,535 | 4,793,147 | 4,030,663 |
| 430,125 | 209,808 | 188,320 | n/a | n/a | n/a |
| 3,736,869 | 2,622,582 | 2,682,652 | n/a | n/a | n/a |
| 4,166,994 | 2,832,390 | 2,870,972 | 4,521,516 | 5,707,866 | 5,079,701 |
| n/a | n/a | n/a | \$ 2,229,504 | \$ 2,473,993 | \$ 2,152,865 |
| n/a | n/a | n/a | 30,927,558 | 31,083,737 | 30,014,526 |
| n/a | n/a | n/a | 536,401 | 536,999 | 596,340 |
| n/a | n/a | n/a | - | - | - |
| n/a | n/a | n/a | - | - | (32,111) |
| 3,594,672 | 2,662,714 | 4,413,772 | n/a | n/a | n/a |
| 28,784,004 | 30,007,554 | 25,822,021 | n/a | n/a | n/a |
| 400,428 | 404,580 | 579,287 | n/a | n/a | n/a |
| 728,817 | 777,244 | 668,487 | n/a | n/a | n/a |
| 33,507,921 | 33,852,092 | 31,483,567 | 33,693,463 | 34,094,729 | 32,731,620 |
| \$ 37,674,915 | \$ 36,684,482 | \$ 34,354,539 | \$ 38,214,979 | \$ 39,802,595 | \$ 37,811,321 |

Ashtabula County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 |
|---|--------------------|----------------------|--------------------|--------------------|
| Revenues | | | | |
| Property Taxes | \$19,520,546 | \$15,329,060 | \$16,687,808 | \$16,802,397 |
| Permissive Sales Taxes | 7,810,093 | 8,459,659 | 8,682,584 | 8,784,820 |
| Charges for Services | 9,132,005 | 10,196,628 | 12,074,831 | 10,980,493 |
| Licenses and Permits | 31,542 | 51,690 | 44,195 | 32,252 |
| Fines and Forfeitures | 826,148 | 679,014 | 520,781 | 800,583 |
| Intergovernmental | 51,848,007 | 50,818,009 | 49,337,300 | 57,465,001 |
| Special Assessments | | 451,587 | 221,141 | 200,785 |
| Interest | 643,909 | 754,680 | 1,607,240 | 2,837,365 |
| Contributions and Donations | 0 | 0 | 18,697 | 150,358 |
| Other | 694,162 | 292,867 | 387,237 | 848,078 |
| <i>Total Revenues</i> | <u>90,506,412</u> | <u>87,033,194</u> | <u>89,581,814</u> | <u>98,902,132</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 8,466,050 | \$ 8,115,869 | \$ 8,399,711 | \$ 8,757,210 |
| Judicial | 3,829,221 | 3,638,944 | 3,189,437 | 3,542,534 |
| Public Safety | 8,133,221 | 8,684,245 | 8,469,894 | 8,920,538 |
| Public Works | 7,672,343 | 8,550,871 | 6,212,491 | 8,312,576 |
| Health | 20,586,446 | 21,087,482 | 19,051,529 | 24,414,677 |
| Human Services | 34,428,425 | 33,158,768 | 32,781,834 | 35,852,000 |
| Conservation and Recreation | 366,868 | 378,151 | 363,224 | 341,995 |
| Economic Development | - | - | - | - |
| Other | 3,781,013 | 3,385,973 | 2,341,114 | 1,020,788 |
| Capital Outlay | 516,028 | 116,021 | 316,311 | 261,181 |
| Debt Service: | | | | |
| Principal Retirement | 4,790,337 | 1,461,775 | 1,164,042 | 1,129,250 |
| Interest and Fiscal Charges | 413,402 | 444,594 | 380,979 | 337,653 |
| <i>Total Expenditures</i> | <u>92,983,354</u> | <u>89,022,693</u> | <u>82,670,566</u> | <u>92,890,402</u> |
| <i>Excess of Revenues Over</i> <i>(Under) Expenditures</i> | <u>(2,476,942)</u> | <u>(1,989,499)</u> | <u>6,911,248</u> | <u>6,011,730</u> |
| Other Financing Sources (Uses) | | | | |
| Inception of Capital Lease | - | - | - | - |
| Proceeds of Loans | 3,500,000 | 451,026 | 426,805 | 336,870 |
| Proceeds of Notes | - | - | - | - |
| Contributions to Lodge | - | - | - | - |
| Proceeds from Sale of Capital Assets | - | - | - | - |
| Transfers In | 2,446,027 | 1,612,361 | 1,741,233 | 4,408,526 |
| Transfers Out | (2,461,027) | (1,677,399) | (1,999,340) | (8,044,964) |
| <i>Total Other Financing Sources (Uses)</i> | <u>3,485,000</u> | <u>385,988</u> | <u>168,698</u> | <u>(3,299,568)</u> |
| <i>Net Change in Fund Balances</i> | <u>\$1,008,058</u> | <u>(\$1,603,511)</u> | <u>\$7,079,946</u> | <u>\$2,712,162</u> |
| Debt Service as a Percentage of Noncapital Expenditures | 5.6% | 2.1% | 1.9% | 1.6% |

| 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--------------|---------------|---------------|---------------|---------------|---------------|
| \$15,372,075 | \$ 14,993,453 | \$ 14,758,619 | \$ 14,600,532 | \$ 14,677,835 | \$ 16,209,020 |
| 8,693,576 | 8,522,192 | 7,916,309 | 8,537,786 | 8,928,466 | 9,222,158 |
| 12,520,194 | 12,463,916 | 12,945,580 | 12,949,077 | 11,785,638 | 11,246,801 |
| 24,000 | 50,164 | 44,232 | 50,712 | 20,275 | 130,443 |
| 968,957 | 1,027,358 | 1,281,517 | 710,385 | 669,762 | 847,474 |
| 58,587,801 | 57,123,120 | 58,985,179 | 58,836,821 | 52,588,554 | 42,317,643 |
| 196,986 | 196,912 | 200,719 | 197,103 | 199,155 | 199,759 |
| 3,068,700 | 1,610,343 | 567,041 | 449,604 | 516,914 | 568,102 |
| 128,272 | 221,343 | 168,339 | 160,479 | 41,420 | 54,005 |
| 337,510 | 439,463 | 674,109 | 609,404 | 1,620,434 | 2,332,527 |
| 99,898,071 | 96,648,264 | 97,541,644 | 97,101,903 | 91,048,453 | 83,127,932 |
| \$ 9,277,916 | \$ 9,452,363 | \$ 9,264,265 | \$ 10,716,405 | \$ 9,107,102 | \$ 9,573,289 |
| 4,462,606 | 4,604,046 | 4,417,533 | 4,511,706 | 4,648,458 | 5,167,559 |
| 9,470,131 | 9,830,284 | 9,201,078 | 7,774,830 | 8,140,160 | 8,932,587 |
| 6,638,719 | 6,779,874 | 6,361,558 | 8,115,295 | 6,978,890 | 6,592,907 |
| 22,825,820 | 24,883,395 | 26,820,928 | 27,988,775 | 25,186,929 | 22,265,198 |
| 37,244,132 | 37,877,520 | 38,523,929 | 32,981,732 | 30,859,303 | 29,917,322 |
| 385,792 | 333,080 | 271,677 | 94,589 | 235,974 | 253,148 |
| - | - | - | - | - | - |
| 690,965 | - | - | - | - | - |
| 5,192,820 | 1,206,032 | 2,396,203 | 2,537,555 | 2,338,621 | 1,436,084 |
| 1,182,860 | 1,090,169 | 1,286,154 | 513,062 | 615,842 | 395,317 |
| 312,435 | 259,321 | 223,511 | 193,939 | 243,669 | 241,197 |
| 97,684,196 | 96,316,084 | 98,766,836 | 95,427,888 | 88,354,948 | 84,774,608 |
| 2,213,875 | 332,180 | (1,225,192) | 1,674,015 | 2,693,505 | (1,646,676) |
| 322,312 | 105,713 | 107,000 | 531,003 | 135,523 | - |
| 84,250 | - | 149,714 | 3,000,000 | - | - |
| - | - | - | - | - | 800,000 |
| - | - | - | - | - | (300,000) |
| 8,626 | 32,685 | 15,231 | 361,161 | 9,422 | - |
| 4,625,286 | 5,268,075 | 4,375,110 | 3,065,402 | 1,671,477 | 2,065,949 |
| (6,635,978) | (6,741,543) | (5,751,806) | (4,771,141) | (2,922,311) | (3,216,736) |
| (1,595,504) | (1,335,070) | (1,104,751) | 2,186,425 | (1,105,889) | (650,787) |
| \$618,371 | (\$1,002,890) | (\$2,329,943) | \$3,860,440 | \$1,587,616 | (\$2,297,463) |
| 1.6% | 1.4% | 1.6% | 0.8% | 1.0% | 0.8% |

Ashtabula County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

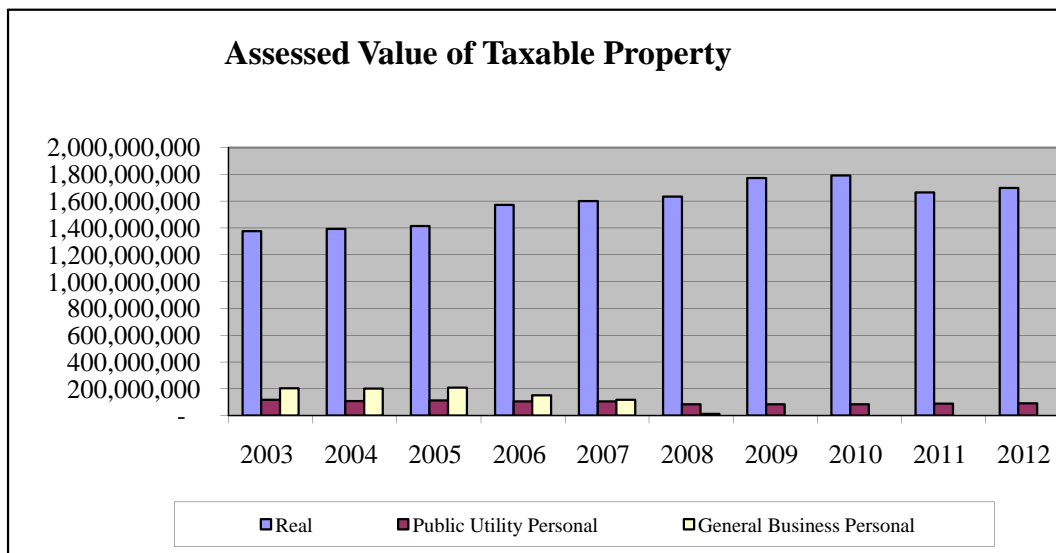
| Collection Year | Real Property | | | Tangible Personal Property | |
|--------------------|------------------------------|------------------------------|------------------------------|----------------------------|------------------------------|
| | Assessed Value | | Estimated Actual Value | Public Utility | |
| | Residential/ Agricultural | Commercial/ Industrial/PU | | Assessed Value | Estimated Actual Value |
| 2003 | \$1,114,259,610 | \$262,876,730 | \$3,934,675,257 | \$117,809,380 | \$133,874,295 |
| 2004 | 1,128,499,460 | 265,543,960 | 3,982,981,200 | 108,281,220 | 123,046,841 |
| 2005 | 1,145,499,810 | 267,933,050 | 4,038,379,600 | 112,489,690 | 127,829,193 |
| 2006 | 1,283,948,420 | 289,425,250 | 4,495,353,343 | 105,325,760 | 119,688,364 |
| 2007 | 1,301,741,680 | 298,864,870 | 4,573,161,571 | 105,562,920 | 119,957,864 |
| 2008 | 1,324,982,790 | 308,834,290 | 4,668,048,800 | 83,439,520 | 94,817,636 |
| 2009 | 1,441,613,360 | 330,250,650 | 5,062,468,600 | 84,441,360 | 95,956,091 |
| 2010 | 1,454,018,350 | 338,667,620 | 5,121,959,914 | 82,896,240 | 94,200,273 |
| 2011 | 1,352,676,560 | 313,264,790 | 4,759,832,429 | 88,675,130 | 100,767,193 |
| 2012 | 1,354,604,520 | 343,315,880 | 4,851,201,143 | 91,285,630 | 103,733,670 |

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax was assessed on all tangible personal property used in business in Ohio through 2008. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax was phased out during the years 2006-2008. The listing percentage prior to 2006 was 25% for machinery and equipment and 23% for inventories, then 18.75% for 2006, 12.5% for 2007, 6.25% for 2008, and zero for 2009 and after.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

| Tangible Personal Property | | | | | Weighted Average Tax Rate |
|----------------------------|------------------------------|-------------------|------------------------------|--------|---------------------------------|
| General Business | | Total | | | |
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Ratio | |
| \$204,183,090 | \$816,732,360 | \$1,699,128,810 | \$4,885,281,913 | 34.78% | 8.180989 |
| 200,781,900 | 803,127,600 | 1,703,106,540 | 4,909,155,641 | 34.69% | 9.499745 |
| 207,608,020 | 830,432,080 | 1,733,530,570 | 4,996,640,873 | 34.69% | 9.509913 |
| 150,133,390 | 800,711,413 | 1,828,832,820 | 5,415,753,120 | 33.77% | 8.937169 |
| 116,875,390 | 935,003,120 | 1,823,044,860 | 5,628,122,555 | 32.39% | 8.896911 |
| 11,636,920 | 93,095,360 | 1,728,893,520 | 4,855,961,796 | 35.60% | 8.804623 |
| - | - | 1,856,305,370 | 5,158,424,691 | 35.99% | 8.782952 |
| - | - | 1,875,582,210 | 5,216,160,187 | 35.96% | 8.806351 |
| - | - | 1,754,616,480 | 4,860,599,622 | 36.10% | 9.260835 |
| - | - | 1,789,206,030 | 4,954,934,813 | 36.11% | 9.278699 |



Ashtabula County, Ohio
Property Tax Rates - County
(per \$1,000 of assessed value)
Last Ten Years

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|----------|----------|----------|----------|----------|----------|
| Unvoted Millage | | | | | | |
| Operating | \$1.97 | \$1.97 | \$1.97 | \$1.97 | \$1.97 | \$1.97 |
| Permanent Improvement | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| Debt | 0.54 | 0.54 | 0.54 | 0.54 | 0.54 | 0.54 |
| Voted Millage - by levy | | | | | | |
| 1985 MHRS (648 Board) Operating - 5 years | | | | | | |
| Residential/Agricultural Real | 0.299660 | 0.299841 | 0.299937 | 0.272208 | 0.272181 | 0.253477 |
| Commercial/Industrial and Public Utility Real | 0.413404 | 0.414300 | 0.415982 | 0.393076 | 0.393289 | 0.365758 |
| General Business and Public Utility Personal | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| 1990 MRDD (169 Board) Operating - 5 years | | | | | | |
| Residential/Agricultural Real | 0.249717 | 0.249868 | 0.249948 | 0.249948 | 0.226818 | 0.211231 |
| Commercial/Industrial and Public Utility Real | 0.347792 | 0.348546 | 0.349960 | 0.349960 | 0.330869 | 0.307708 |
| General Business and Public Utility Personal | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| 1997 MRDD (169 Board) Operating - continuing | | | | | | |
| Residential/Agricultural Real | 0.982477 | 0.983072 | 0.983387 | 0.892471 | 0.892383 | 0.831058 |
| Commercial/Industrial and Public Utility Real | 1.137538 | 1.140004 | 1.144631 | 1.081603 | 1.082189 | 1.006433 |
| General Business and Public Utility Personal | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 |
| 1997 Children Services Operating - 5 years | | | | | | |
| Residential/Agricultural Real | 1.292733 | 1.293516 | 1.293930 | 1.174304 | 1.174188 | |
| Commercial/Industrial and Public Utility Real | 1.496761 | 1.500005 | 1.506093 | 1.423163 | 1.423933 | |
| General Business and Public Utility Personal | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | |
| 1999 MRDD (169 Board) Operating - 10 years | | | | | | |
| Residential/Agricultural Real | 1.477410 | 1.478304 | 1.478778 | 1.342062 | 1.341930 | 1.249712 |
| Commercial/Industrial and Public Utility Real | 1.710584 | 1.714292 | 1.721250 | 1.626472 | 1.627352 | 1.513434 |
| General Business and Public Utility Personal | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 2000 Senior Services - 5 years | | | | | | |
| Residential/Agricultural Real | 0.849170 | 0.849683 | 0.849955 | 0.771375 | 0.771299 | 0.718296 |
| Commercial/Industrial and Public Utility Real | 0.855292 | 0.857146 | 0.860625 | 0.813236 | 0.813676 | 0.756717 |
| General Business and Public Utility Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 2003 MRDD (169 Board) Operating - 7 years | | | | | | |
| Residential/Agricultural Real | | 1.330000 | 1.330000 | 1.207037 | 1.206919 | 1.123980 |
| Commercial/Industrial and Public Utility Real | | 1.330000 | 1.330000 | 1.256764 | 1.257445 | 1.169421 |
| General Business and Public Utility Personal | | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 |
| 2007 Children Services Operating - 5 years | | | | | | |
| Residential/Agricultural Real | | | | | | 1.629740 |
| Commercial/Industrial and Public Utility Real | | | | | | 1.626115 |
| General Business and Public Utility Personal | | | | | | 1.75 |
| Total voted millage by type of property | | | | | | |
| Residential/Agricultural Real | 5.151167 | 6.484284 | 6.485935 | 5.909405 | 5.885718 | 6.017494 |
| Commercial/Industrial and Public Utility Real | 5.961371 | 7.304293 | 7.328541 | 6.944274 | 6.928753 | 6.745586 |
| General Business and Public Utility Personal | 7.18 | 8.51 | 8.51 | 8.51 | 8.51 | 8.51 |
| Total millage by type of property | | | | | | |
| Residential/Agricultural Real | 7.671167 | 9.004284 | 9.005935 | 8.429405 | 8.405718 | 8.537494 |
| Commercial/Industrial and Public Utility Real | 8.481371 | 9.824293 | 9.848541 | 9.464274 | 9.448753 | 9.265586 |
| General Business and Public Utility Personal | 9.70 | 11.03 | 11.03 | 11.03 | 11.03 | 11.03 |

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional revenue.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Source: Office of the County Auditor, Ashtabula County, Ohio

| 2009 | 2010 | 2011 | 2012 |
|----------|----------|----------|------------|
| \$1.97 | \$1.97 | \$1.97 | \$1.97 |
| - | - | - | - |
| 0.54 | 0.54 | 0.54 | 0.54 |
| 0.253733 | 0.254043 | 0.273381 | 0.27360599 |
| 0.368142 | 0.373808 | 0.404546 | 0.4051176 |
| 0.60 | 0.60 | 0.60 | 0.60 |
| 0.211444 | 0.211702 | 0.227818 | 0.228005 |
| 0.309713 | 0.314480 | 0.340339 | 0.340820 |
| 0.50 | 0.50 | 0.50 | 0.50 |
| 0.831899 | 0.832915 | 0.896318 | 0.897054 |
| 1.012991 | 1.028583 | 1.113162 | 1.114733 |
| 1.33 | 1.33 | 1.33 | 1.33 |
| 1.250976 | 1.252504 | 1.347848 | 1.348954 |
| 1.523296 | 1.546742 | 1.673928 | 1.676290 |
| 2.00 | 2.00 | 2.00 | 2.00 |
| 0.719022 | 0.719900 | 0.774701 | 0.775337 |
| 0.761648 | 0.773371 | 0.836964 | 0.838145 |
| 1.00 | 1.00 | 1.00 | 1.00 |
| 1.125116 | 1.126490 | 1.212241 | 1.213237 |
| 1.177042 | 1.195159 | 1.293435 | 1.295262 |
| 1.33 | 1.33 | 1.33 | 1.33 |
| 1.631386 | 1.633378 | 1.750000 | 1.750000 |
| 1.636712 | 1.661905 | 1.750000 | 1.750000 |
| 1.75 | 1.75 | 1.75 | 1.75 |
| 6.023576 | 6.030932 | 6.482307 | 6.486193 |
| 6.789544 | 6.894048 | 7.412374 | 7.420367 |
| 8.51 | 8.51 | 8.51 | 8.51 |
| 8.533576 | 8.540932 | 8.992307 | 8.996193 |
| 9.299544 | 9.404048 | 9.922374 | 9.930367 |
| 11.02 | 11.02 | 11.02 | 11.02 |

Ashtabula County, Ohio
Property Tax Rates of Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <i>In County School Districts:</i> | | | | | | | | | | |
| Ashtabula Area City Schools | \$51.55 | \$52.00 | \$52.00 | \$52.50 | \$52.50 | \$52.50 | \$52.50 | \$52.00 | \$52.00 | \$50.85 |
| Buckeye Local Schools | 43.61 | 43.61 | 45.31 | 45.31 | 45.31 | 45.31 | 45.31 | 45.31 | 45.31 | 45.21 |
| Conneaut Area City Schools | 45.83 | 45.83 | 45.83 | 37.63 | 37.63 | 37.63 | 37.63 | 37.63 | 37.63 | 37.63 |
| Geneva Area City Schools | 52.93 | 52.93 | 52.93 | 51.88 | 52.01 | 52.01 | 51.64 | 51.64 | 51.64 | 50.74 |
| Grand Valley Local Schools | 50.11 | 50.06 | 50.01 | 50.01 | 50.01 | 50.01 | 50.01 | 48.01 | 48.01 | 48.01 |
| Jefferson Area Local Schools | 47.97 | 47.97 | 54.73 | 54.73 | 54.73 | 54.73 | 54.73 | 54.73 | 54.73 | 52.73 |
| Pymatuning Valley Local Schools | 39.03 | 33.23 | 38.92 | 37.92 | 37.84 | 37.84 | 35.05 | 35.33 | 35.33 | 35.93 |
| <i>Out of County School Districts:</i> | | | | | | | | | | |
| Ledgement Local Schools | 50.20 | 50.20 | 50.20 | 50.20 | 50.2 | 50.2 | 50.2 | 50.2 | 50.2 | 50.2 |
| <i>Joint Vocational School Districts:</i> | | | | | | | | | | |
| Join Vocational School District | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 |
| <i>Cities:</i> | | | | | | | | | | |
| Ashtabula | 12.11 | 11.11 | 11.11 | 11.11 | 9.31 | 9.31 | 9.31 | 9.31 | 9.31 | 9.31 |
| Conneaut | 8.67 | 8.67 | 8.53 | 8.30 | 8.1 | 8.1 | 7.9 | 7.9 | 7.9 | 7.26 |
| Geneva | 8.70 | 8.70 | 8.70 | 8.70 | 8.7 | 8.7 | 8.7 | 8.7 | 8.7 | 8.7 |
| <i>Villages:</i> | | | | | | | | | | |
| Andover | 12.81 | 10.81 | 11.35 | 11.35 | 11.35 | 11.35 | 11.35 | 11.35 | 11.35 | 11.35 |
| Geneva-on-the-lake | 15.80 | 15.80 | 17.35 | 17.35 | 17.35 | 17.35 | 17.13 | 17.13 | 17.13 | 13.83 |
| Jefferson | 10.28 | 10.28 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 |
| North Kingsville | 6.18 | 6.18 | 6.18 | 5.60 | 5.60 | 5.60 | 5.18 | 5.18 | 5.18 | 6.28 |
| Roaming Shores | | | | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 |
| Rock Creek | 8.88 | 8.88 | 8.88 | 8.88 | 8.88 | 8.88 | 8.88 | 8.88 | 8.88 | 8.88 |
| Orwell | 6.06 | 6.06 | 6.06 | 6.06 | 6.06 | 6.06 | 6.06 | 6.06 | 6.06 | 5.06 |
| <i>Townships:</i> | | | | | | | | | | |
| Andover | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 |
| Andover (Excluding Vill) | 10.48 | 9.73 | 8.98 | 8.98 | 10.48 | 10.48 | 10.48 | 10.48 | 10.48 | 10.48 |
| Ashtabula | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 |
| Ashtabula (Excluding City) | 15.26 | 15.02 | 15.02 | 14.02 | 15.51 | 15.51 | 16.01 | 17.01 | 17.01 | 18.01 |
| Austinburg | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 |
| Cherry Valley | 6.33 | 6.33 | 6.33 | 6.33 | 6.58 | 6.58 | 6.58 | 6.58 | 6.58 | 7.08 |
| Colebrook | 7.23 | 7.23 | 8.23 | 8.23 | 8.23 | 8.23 | 8.23 | 8.23 | 8.23 | 8.23 |
| Denmark | 7.39 | 7.39 | 7.39 | 7.39 | 7.39 | 7.39 | 7.39 | 7.39 | 7.39 | 7.39 |
| Dorset | 9.98 | 9.98 | 12.98 | 12.98 | 12.98 | 12.98 | 12.98 | 9.98 | 9.98 | 9.98 |
| Geneva | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Geneva (Excluding City & Vill) | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 |
| Harpersfield | 8.10 | 8.10 | 7.90 | 7.90 | 7.48 | 7.48 | 7.48 | 7.48 | 7.48 | 8.18 |
| Hartsgrove | 9.38 | 9.38 | 9.38 | 9.38 | 10.38 | 10.38 | 10.38 | 10.38 | 10.38 | 10.38 |
| Jefferson | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Jefferson (Excluding Vill) | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 |
| Kingsville | 12.68 | 12.68 | 12.68 | 12.68 | 13.18 | 13.18 | 13.18 | 13.18 | 13.18 | 13.18 |
| Lenox | 8.48 | 8.48 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 | 8.98 |

(continued)

Ashtabula County, Ohio
Property Tax Rates of Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Monroe | 14.18 | 14.18 | 14.18 | 14.18 | 14.18 | 14.18 | 11.68 | 13.68 | 13.68 | 13.68 |
| Morgan | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 |
| Morgan (Excluding Villages) | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| New Lyme | 9.98 | 9.98 | 9.98 | 9.98 | 9.98 | 9.98 | 9.98 | 9.98 | 9.98 | 9.98 |
| Orwell | 2.17 | 2.17 | 1.92 | 1.92 | 1.92 | 1.92 | 1.42 | 1.42 | 1.42 | 1.42 |
| Orwell (Excluding Vill) | 4.06 | 4.06 | 4.06 | 4.06 | 4.06 | 4.06 | 4.06 | 4.06 | 4.06 | 4.06 |
| Pierpont | 10.68 | 10.68 | 11.68 | 11.68 | 11.68 | 11.68 | 11.68 | 11.68 | 11.68 | 11.68 |
| Plymouth | 11.28 | 11.28 | 11.28 | 11.28 | 11.28 | 11.28 | 11.28 | 11.28 | 11.28 | 11.28 |
| Richmond | 4.58 | 4.58 | 4.58 | 4.58 | 6.08 | 6.08 | 6.08 | 6.08 | 6.08 | 6.08 |
| Rome | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 |
| Rome (Excluding Vill) | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Saybrook | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Saybrook (Excluding City) | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 |
| Sheffield | 9.68 | 9.68 | 9.68 | 9.68 | 9.68 | 9.68 | 9.68 | 9.68 | 9.68 | 9.68 |
| Trumbull | 11.48 | 11.48 | 11.48 | 11.48 | 7.98 | 7.98 | 7.98 | 7.98 | 7.98 | 7.98 |
| Wayne | 13.58 | 13.58 | 13.58 | 13.58 | 13.58 | 13.58 | 12.58 | 12.58 | 12.58 | 12.58 |
| Williamsfield | 12.94 | 12.94 | 12.94 | 12.94 | 13.44 | 13.44 | 13.44 | 13.44 | 13.44 | 13.44 |
| Windsor | 15.98 | 15.48 | 15.48 | 14.98 | 14.98 | 14.98 | 14.98 | 14.98 | 14.98 | 14.98 |
| <i>Ambulance Districts</i> | | | | | | | | | | |
| Jefferson Ambulance District | 4.80 | 4.80 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Northwest Ambulance District | 4.03 | 4.03 | 4.03 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| South Central Ambulance District | 3.19 | 2.67 | 2.67 | 2.50 | 2.50 | 2.50 | 2.25 | 2.25 | 2.25 | 2.25 |
| <i>Parks</i> | | | | | | | | | | |
| Ashtabula Township | 1.18 | 1.18 | 1.18 | 1.18 | 1.18 | 1.18 | 1.18 | 1.18 | 1.18 | 1.18 |
| Conneaut Township | 1.64 | 1.64 | 1.64 | 1.64 | 1.64 | 1.64 | 1.14 | 1.14 | 1.14 | 1.14 |
| Geneva Township | 0.42 | 0.42 | 0.42 | 0.42 | 0.42 | 0.42 | 0.42 | 0.42 | 0.42 | 0.42 |
| Saybrook Township | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 |
| <i>Cemeteries</i> | | | | | | | | | | |
| Geneva Union | 0.64 | 0.64 | 0.64 | 0.64 | 0.64 | 0.64 | 0.64 | 0.64 | 0.64 | 0.64 |
| Jefferson Oakdale Union | 1.00 | 1.00 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| <i>Libraries</i> | | | | | | | | | | |
| Harbor Topky Library | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Kingsville Public Library | ---- | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| <i>Recreational Districts</i> | | | | | | | | | | |
| Orwell Recreational District | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

The rates presented in this Table represent the original voted rates.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Office of the County Auditor, Ashtabula County, Ohio

Ashtabula County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

| <u>Collection Year</u> | <u>Current Tax Levy</u> | <u>Current Tax Collections</u> | <u>Percent of Current Tax Collections to Current Tax Levy</u> | <u>Delinquent Tax Collections (1)</u> | <u>Total Tax Collections</u> | <u>Percent of Total Tax Collections to Current Tax Levy</u> |
|----------------------------|---------------------------------|------------------------------------|---|---|----------------------------------|---|
| 2003 | \$2,065,133 | \$2,016,812 | 97.66% | \$18,767 | \$2,035,579 | 98.57% |
| 2004 | 2,154,408 | 2,138,537 | 99.26 | 16,879 | 2,155,416 | 100.05 |
| 2005 | 2,343,991 | 2,307,766 | 98.45 | 20,934 | 2,328,700 | 99.35 |
| 2006 | 1,727,521 | 1,634,707 | 94.63 | 136,480 | 1,771,187 | 102.53 |
| 2007 | 1,250,353 | 1,247,380 | 99.76 | 104,934 | 1,352,314 | 108.15 |
| 2008 | 678,192 | 674,179 | 99.41 | 17,206 | 691,385 | 101.95 |
| 2009 | 183,746 | 181,033 | 98.52 | 3,687 | 184,720 | 100.53 |
| 2010 | 74,432 | 73,958 | 99.36 | 3,284 | 77,242 | 103.78 |
| 2011 | 0 | 0 | n/a | 7,425 | 7,425 | n/a |
| 2012 | 0 | 0 | n/a | 0 | 0 | n/a |

Source: Office of the County Auditor, Ashtabula County, Ohio

(1) The County does not identify delinquent tax collections by tax year.

Ashtabula County, Ohio
Property Tax Levies and Collections (1)
Real and Public Utility Taxes
Last Ten Years

| Collection Year | Current Tax Levy | Current Tax Collections (1) | Percent Collected | Delinquent Tax Collections | Total Tax Collections | Percent of Total Collections to Current Tax Levy | Outstanding Delinquent Taxes (2) | Percent of Outstanding Delinquent Taxes to Current Tax Levy |
|-----------------|------------------|-----------------------------|-------------------|----------------------------|-----------------------|--|----------------------------------|---|
| 2003 | \$11,940,528 | \$11,390,450 | 95.39% | \$548,644 | \$11,939,094 | 99.99% | \$564,436 | 4.7% |
| 2004 | 14,015,729 | 13,353,644 | 95.28% | 631,150 | 13,984,794 | 99.78% | 664,442 | 4.7% |
| 2005 | 14,237,550 | 13,591,491 | 95.46% | 716,123 | 14,307,614 | 100.49% | 401,761 | 2.8% |
| 2006 | 14,739,768 | 14,036,934 | 95.23% | 611,288 | 14,648,222 | 99.38% | 477,696 | 3.2% |
| 2007 | 15,094,356 | 14,230,140 | 94.27% | 765,346 | 14,995,486 | 99.34% | 534,194 | 3.5% |
| 2008 | 15,807,171 | 14,970,843 | 94.71% | 792,241 | 15,763,084 | 99.72% | 656,280 | 4.2% |
| 2009 | 16,443,590 | 15,502,626 | 94.28% | 778,643 | 16,281,269 | 99.01% | 637,391 | 3.9% |
| 2010 | 16,626,777 | 15,492,475 | 93.18% | 818,657 | 16,311,132 | 98.10% | 1,071,405 | 6.4% |
| 2011 | 16,503,739 | 15,548,138 | 94.21% | 913,737 | 16,461,875 | 99.75% | 1,084,241 | 6.6% |
| 2012 | 16,423,461 | 15,309,996 | 93.22% | 813,973 | 16,123,969 | 98.18% | 1,688,888 | 10.3% |

Source: Office of the County Auditor, Ashtabula County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

Ashtabula County, Ohio*Principal Taxpayers**Real Estate Tax**2012 and 2006 (1)*

| Name of Taxpayer | 2012 | |
|--------------------------------|-----------------|---|
| | Assessed Value | Percent of Real Property Assessed Value |
| CCA Western Properties, Inc. | \$25,049,150 | 1.48% |
| Pinney Dock | 14,526,700 | 0.86 |
| Roni Lee LLC | 9,578,660 | 0.56 |
| U.S. Bank National Association | 7,473,850 | 0.44 |
| Norfolk Southern Combined | 6,190,580 | 0.36 |
| ABC Chemicals, Inc. | 4,158,900 | 0.24 |
| Wal-Mart Real Estate | 3,539,800 | 0.21 |
| First Energy Generation | 3,044,270 | 0.18 |
| Lowe's Home Centers, Inc. | 2,047,500 | 0.12 |
| Donald E. Andrus | 1,793,610 | 0.11 |
| Totals | \$77,403,020 | 4.56% |
| Total Assessed Valuation | \$1,697,920,400 | |
| Name of Taxpayer | 2006 | |
| | Assessed Value | Percent of Real Property Assessed Value |
| Ashtabula Mall Co | \$12,998,740 | 0.83% |
| CEI | 7,212,160 | 0.46 |
| ABC Chemicals | 4,081,830 | 0.26 |
| E&L Investors | 2,138,430 | 0.14 |
| Premix Inc. | 1,691,350 | 0.11 |
| Wal-Mart Stores Inc. | 1,595,560 | 0.10 |
| Molded Fiber Glass | 1,469,110 | 0.09 |
| Pinney Dock | 1,437,230 | 0.09 |
| Cascade Ohio, Inc. | 1,381,540 | 0.09 |
| Elkem Metals Company LP | 1,325,440 | 0.08 |
| Totals | \$35,331,390 | 2.25% |
| Total Assessed Valuation | \$1,573,373,670 | |

(1) The amounts presented represent the assessed values upon which 2011 and 2006 collections were based.

Source: Office of the County Auditor, Ashtabula County, Ohio

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2012 and 2006

| Name of Taxpayer | 2012 | |
|---|-----------------------------|--|
| | Assessed Value | Percent of Public Utility Assessed Value |
| Cleveland Electric Illuminating Company | \$47,552,040 | 52.09% |
| The Aqua Ohio Water Company | 19,911,760 | 21.81 |
| East Ohio Gas/Dominion East Ohio | 7,110,740 | 7.79 |
| Ohio Edison | 6,908,320 | 7.57 |
| American Transmission System | 5,539,280 | 6.07 |
| First Energy Generation | 3,474,570 | 3.81 |
| Orwell Natural Gas Co Inc | 621,310 | 0.68 |
| Eastern Natural Gas Co | 73,730 | 0.08 |
| Camplands Water LLC | 58,040 | 0.06 |
| Columbia Gas Trans Corp. | 16,770 | 0.02 |
| Total | <u>\$91,266,560</u> | <u>99.98%</u> |
| Total Assessed Valuation | <u><u>\$91,285,630</u></u> | |
| Name of Taxpayer | 2006 | |
| | Assessed Value | Percent of Public Utility Assessed Value |
| Cleveland Electric | \$27,080,040 | 25.71% |
| Western Reserve Tele Co | 6,737,520 | 6.40 |
| East Ohio Gas Co/Dominion | 3,998,800 | 3.80 |
| Consolidated Rail Corp. | 2,942,000 | 2.79 |
| Consumers Ohio Water | 2,417,620 | 2.30 |
| Ohio American Water | 2,324,970 | 2.21 |
| Ohio Edison Co. | 1,828,940 | 1.74 |
| United Telephone Co | 1,573,950 | 1.49 |
| Conneaut Telephone Co | 1,260,430 | 1.20 |
| Norfolk Southern Combined | 728,480 | 0.69 |
| Total | <u>\$50,892,750</u> | <u>48.33%</u> |
| Total Assessed Valuation | <u><u>\$105,325,760</u></u> | |

(1) The amounts presented represent the assessed values upon which 2012 and 2006 collections were based.

Source: Office of the County Auditor, Ashtabula County, Ohio

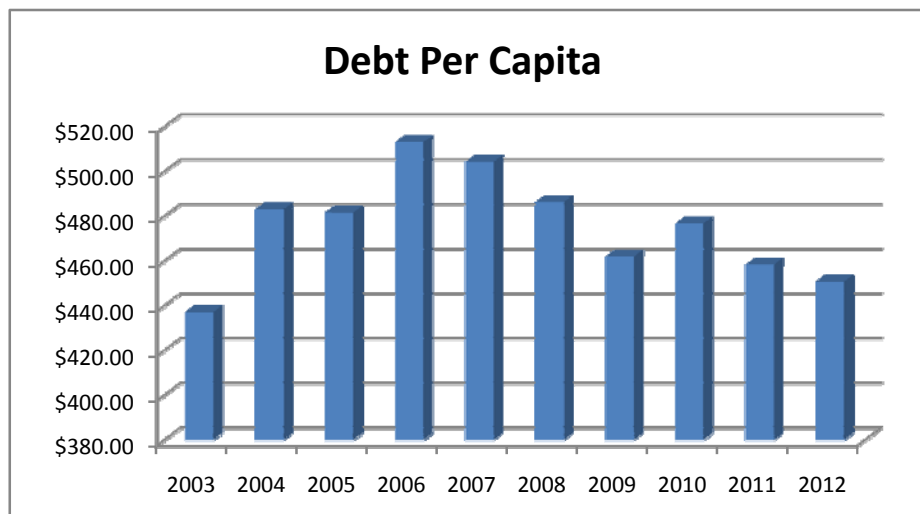
Ashtabula County, Ohio
Ratios of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years

| Year | Governmental Activities | | | Business-Type Activities | | |
|------|--------------------------------|--------------------------------|------------|--------------------------------|---------------|---------------|
| | General Obligation Bonds | Special Assessment Bonds | Other | General Obligation Notes | Revenue Bonds | OWDA Loans |
| 2003 | \$ 9,199,584 | \$ 260,000 | \$ 243,891 | \$ - | \$ 418,800 | \$ 23,068,805 |
| 2004 | 8,259,306 | - | 341,182 | - | 14,501,083 | 22,675,960 |
| 2005 | 7,265,603 | - | 506,873 | - | 19,759,352 | 17,627,069 |
| 2006 | 6,372,232 | - | 516,023 | - | 26,787,249 | 17,451,605 |
| 2007 | 5,442,766 | - | 1,323,590 | - | 25,993,899 | 17,006,081 |
| 2008 | 4,470,771 | - | 871,090 | 7,324,502 | 18,467,160 | 16,457,888 |
| 2009 | 3,524,357 | - | 513,505 | 7,330,000 | 18,002,429 | 15,907,119 |
| 2010 | 6,296,345 | - | 1,093,522 | 7,000,000 | 17,517,099 | 15,267,261 |
| 2011 | 6,059,400 | - | 909,467 | 6,709,659 | 17,007,269 | 14,585,046 |
| 2012 | 6,706,192 | - | 601,570 | 6,425,408 | 16,470,739 | 13,871,345 |

Source: Office of the County Auditor, Ashtabula County, Ohio

(1) Personal Income and Population are located on S28.

| OPWC Loans | Notes | Total Primary Government | Percentage of Personal Income (1) | Per Capita (1) |
|---------------|---------------|--------------------------------|---|-------------------|
| \$ 412,406 | \$ 11,186,677 | \$ 44,790,163 | 1.81% | \$ 437.18 |
| 618,229 | 3,000,000 | 49,395,760 | 1.95% | 483.16 |
| 976,007 | 3,000,000 | 49,134,904 | 1.88% | 481.69 |
| 940,399 | - | 52,067,508 | 1.93% | 513.13 |
| 1,256,883 | - | 51,023,219 | 1.84% | 504.43 |
| 1,361,633 | - | 48,953,044 | 1.71% | 486.38 |
| 1,274,956 | - | 46,552,366 | 1.60% | 461.98 |
| 1,216,704 | - | 48,390,931 | 1.67% | 476.77 |
| 1,269,165 | - | 46,540,006 | 1.56% | 458.36 |
| 1,181,031 | - | 45,256,285 | 1.42% | 450.81 |



Ashtabula County, Ohio
*Ratios of General Bonded Debt to Estimated True Values of Taxable Property
And Bonded Debt Per Capita
Last Ten Years*

| Year | Population (1) | Estimated Actual Value of Taxable Property (2) | Gross Bonded Debt | Ratio of Bonded Debt to Estimated Actual Value of Taxable Property | Bonded Debt per Capita |
|------|----------------|---|-------------------------|---|------------------------------|
| 2003 | 102,453 | \$4,885,281,913 | \$ 9,199,584 | 0.188% | \$ 89.79 |
| 2004 | 102,235 | 4,909,155,641 | 8,259,306 | 0.168% | 80.79 |
| 2005 | 102,005 | 4,996,640,873 | 7,265,603 | 0.145% | 71.23 |
| 2006 | 101,471 | 5,415,753,120 | 6,372,232 | 0.118% | 62.80 |
| 2007 | 101,151 | 5,628,122,555 | 5,442,766 | 0.097% | 53.81 |
| 2008 | 100,648 | 4,855,961,796 | 11,795,273 | 0.243% | 117.19 |
| 2009 | 100,648 | 5,158,424,691 | 10,854,357 | 0.210% | 107.84 |
| 2010 | 101,497 | 5,216,160,187 | 13,296,345 | 0.255% | 131.00 |
| 2011 | 101,536 | 4,860,599,622 | 12,769,059 | 0.263% | 125.76 |
| 2012 | 100,389 | 4,954,934,813 | 13,131,600 | 0.265% | 130.81 |

Sources: (1) U.S. Census Bureau
(2) Office of the County Auditor, Ashtabula County, Ohio

Ashtabula County
Computation of Legal Debt Margin
Last Ten Years

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Tax Valuation | \$1,699,128,810 | \$1,703,106,540 | \$1,733,530,570 | \$1,828,832,820 | \$1,823,044,860 | \$1,728,893,520 | \$1,856,305,370 | \$1,875,582,210 | \$1,754,616,480 | \$1,789,206,030 |
| Debt Limit (1) | 40,978,220 | 41,077,663 | 41,838,264 | 44,220,821 | 44,076,122 | 41,722,338 | 44,907,634 | 45,389,555 | 42,365,412 | 43,230,151 |
| General Bonded Outstanding | | | | | | | | | | |
| General Obligation Bonds | 9,199,584 | 8,259,306 | 7,265,603 | 6,533,083 | 5,442,766 | 4,470,771 | 3,524,357 | 6,296,345 | 6,059,400 | 6,706,192 |
| Special Assessment Bonds | 260,000 | - | - | - | - | - | - | - | - | - |
| Revenue Bonds | 418,800 | 14,610,000 | 19,759,352 | 26,787,249 | 26,137,900 | 18,558,200 | 18,089,000 | 17,517,099 | 17,007,269 | 16,470,739 |
| General Obligation Notes | - | - | - | - | - | 7,330,000 | 7,330,000 | 7,000,000 | 6,700,000 | 6,425,408 |
| OWDA Loans | 23,068,805 | 22,675,960 | 17,627,069 | 17,451,605 | 17,006,081 | 16,457,888 | 15,907,120 | 15,267,261 | 14,585,046 | 13,871,345 |
| OPWC Loans | 437,406 | 354,030 | 976,007 | 1,080,399 | 1,381,882 | 1,471,633 | 1,527,170 | 1,433,025 | 1,458,094 | 1,342,567 |
| 503 Corporation Loan | 580,027 | 555,154 | 529,851 | 504,301 | 478,404 | 452,341 | 452,235 | 426,106 | 399,519 | 372,666 |
| Notes | 11,186,677 | 3,000,000 | 3,000,000 | 236,711 | 272,229 | 195,117 | 114,075 | 81,878 | 78,679 | 75,802 |
| Total | 45,151,299 | 49,454,450 | 49,157,882 | 52,593,348 | 50,719,262 | 48,935,950 | 46,943,957 | 48,021,714 | 46,288,007 | 45,264,719 |
| Less: | | | | | | | | | | |
| Revenue Bonds | 418,800 | 14,610,000 | 19,759,352 | 26,787,249 | 26,137,900 | 18,558,200 | 18,089,000 | 17,517,099 | 17,007,269 | 16,470,739 |
| OWDA Loans | 23,068,805 | 22,675,960 | 17,627,069 | 17,451,605 | 17,006,081 | 16,457,888 | 15,907,120 | 15,267,261 | 14,585,046 | 13,871,345 |
| OPWC Loans | 437,406 | 354,030 | 976,007 | 940,399 | 1,381,882 | 1,471,633 | 1,527,170 | 1,433,025 | 1,458,094 | 1,342,567 |
| Special Assessment Bonds | 260,000 | - | - | - | - | - | - | - | - | - |
| Notes | 11,186,677 | 3,000,000 | 3,000,000 | - | 272,229 | 195,117 | 114,075 | 81,878 | 78,679 | 6,501,210 |
| Amount Available in Debt Service | 418,185 | 427,861 | 548,865 | 748,999 | 400,428 | 404,580 | 579,287 | 403,550 | 312,077 | 438,563 |
| Amount of Debt Subject to Limit | 9,361,426 | 8,386,599 | 7,246,589 | 6,665,096 | 5,520,742 | 11,848,532 | 10,727,305 | 13,318,901 | 12,846,842 | 6,640,295 |
| Legal Debt Margin | \$ 31,616,794 | \$ 32,691,064 | \$ 34,591,675 | \$ 37,555,725 | \$ 38,555,380 | \$ 29,873,806 | \$ 34,180,329 | \$ 32,070,654 | \$ 29,518,570 | \$ 36,589,856 |
| Legal Debt Margin as a Percentage of the Debt Limit | 77.16% | 79.58% | 82.68% | 84.93% | 87.47% | 71.60% | 76.11% | 70.66% | 69.68% | 84.64% |
| Unvoted Debt Limit (2) | \$ 16,991,288 | \$ 17,031,065 | \$ 17,335,306 | \$ 18,288,328 | \$ 18,230,449 | \$ 17,288,935 | \$ 18,563,054 | \$ 18,755,822 | \$ 17,546,165 | \$ 17,892,060 |
| Amount of Debt Subject to Limit | 9,361,426 | 8,386,599 | 7,246,589 | 6,665,096 | 5,520,742 | 11,848,532 | 10,727,305 | 13,318,901 | 12,846,842 | 6,640,295 |
| Unvoted Legal Debt Margin | \$ 7,629,862 | \$ 8,644,466 | \$ 10,088,717 | \$ 11,623,232 | \$ 12,709,707 | \$ 5,440,403 | \$ 7,835,749 | \$ 5,436,921 | \$ 4,699,323 | \$ 11,251,765 |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit | 44.90% | 50.76% | 58.20% | 63.56% | 69.72% | 31.47% | 42.21% | 28.99% | 26.78% | 62.89% |

(1) Ohio Bond Law sets a limit calculated as follows:
Three percent of the first \$100,000,000 of the tax valuation
One and one-half percent of the next \$200,000,000 of the tax valuation
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Office of the County Auditor, Ashtabula County, Ohio

Ashtabula County, Ohio*Computation of Direct and Overlapping Governmental Activities Debt**December 31, 2012*

| Political Subdivision | Governmental Activities Debt Outstanding | Percentage Applicable To County | Amount Applicable To County |
|---|--|---------------------------------------|-----------------------------------|
| Direct - Ashtabula County | | | |
| General Obligation Bonds | \$ 6,706,192 | 100.00% | \$ 6,706,192 |
| OPWC Loans | 161,536 | 100.00% | 161,536 |
| Long-term Notes | 75,802 | 100.00% | 75,802 |
| Capital Leases | 104,093 | 100.00% | 104,093 |
| <i>Total Direct - Ashtabula County</i> | <u>7,047,623</u> | | <u>7,047,623</u> |
| Overlapping | | | |
| Cities Wholly Within the County | 5,740,302 | 100.00% | 5,740,302 |
| Villages Wholly Within the County | 4,258,766 | 100.00% | 4,258,766 |
| Townships Wholly Within the County | 1,538,482 | 100.00% | 1,538,482 |
| School Districts Wholly Within the County | 95,665,664 | 100.00% | 95,665,664 |
| <i>Total Overlapping</i> | <u>107,203,214</u> | | <u>107,203,214</u> |
| <i>Totals</i> | <u>\$ 114,250,837</u> | | <u>\$ 114,250,837</u> |

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Pledged Revenue Coverage
Enterprise Funds
Last Ten Years

| Year | (1) Gross Revenues | Operating Expenses Net of Depreciation | Net Available Revenue | Bond Debt Service Principal and Interest | OWDA Loan Principal and Interest | OPWC Loan Principal and Interest | Note Principal and Interest | Total | Coverage |
|--|--------------------------|---|--------------------------|---|--|--|-----------------------------------|------------|----------|
| <u>Sewer District Fund Debt Coverage</u> | | | | | | | | | |
| 2003 | \$ 7,037,765 | (2) \$ 3,306,559 | (2) \$ 3,731,206 | \$ 29,655 | (2) \$ 832,026 | (2) \$ 23,135 | (2) - | \$ 884,816 | 4.22 |
| 2004 | 1,710,979 | 1,132,611 | 578,368 | 29,740 | 384,374 | 15,835 | - | 429,949 | 1.35 |
| 2005 | 1,820,120 | 1,448,147 | 371,973 | 29,700 | 319,835 | 15,835 | - | 365,370 | 1.02 |
| 2006 | 2,006,043 | 1,429,632 | 576,411 | 29,740 | 356,095 | 15,836 | - | 401,671 | 1.44 |
| 2007 | 2,420,098 | 1,720,260 | 699,838 | 29,755 | 362,436 | 15,835 | - | 408,026 | 1.72 |
| 2008 | 2,124,304 | 1,722,643 | 401,661 | 29,745 | 371,433 | 15,835 | - | 417,013 | 0.96 |
| 2009 | 2,260,550 | 1,736,490 | 524,060 | 29,710 | 378,982 | 15,835 | - | 424,527 | 1.23 |
| 2010 | 4,036,819 | 2,017,114 | 2,019,705 | 29,750 | 358,461 | 16,565 | - | 404,776 | 4.99 |
| 2011 | 2,231,447 | 1,188,826 | 1,042,621 | 29,660 | 365,793 | 17,293 | - | 412,746 | 2.53 |
| 2012 | 2,654,209 | 1,614,905 | 1,039,304 | 29,745 | 373,126 | 17,292 | - | 420,163 | 2.47 |
| <u>Water District Fund Debt Coverage</u> | | | | | | | | | |
| 2004 | 2,964,132 | 2,590,629 | 373,503 | - | 825,600 | 13,535 | - | 839,135 | 0.45 |
| 2005 | 6,610,272 | 5,496,867 | 1,113,405 | 149,310 | 6,842,037 | 19,770 | - | 7,011,117 | 0.16 |
| 2006 | 2,850,956 | 1,703,371 | 1,147,585 | 304,008 | 923,856 | 19,772 | - | 1,247,636 | 0.92 |
| 2007 | 3,996,568 | 2,467,910 | 1,528,658 | 304,157 | 931,917 | 23,371 | - | 1,259,445 | 1.21 |
| 2008 | 3,326,833 | 2,221,686 | 1,105,147 | 304,148 | 946,879 | 42,997 | - | 1,294,024 | 0.85 |
| 2009 | 3,238,236 | 2,217,653 | 1,020,583 | 303,979 | 934,905 | 70,842 | - | 1,309,726 | 0.78 |
| 2010 | 4,252,087 | 2,052,189 | 2,199,898 | 304,632 | 939,968 | 70,840 | - | 1,315,440 | 1.67 |
| 2011 | 4,010,160 | 2,178,849 | 1,831,311 | 308,033 | 942,077 | 70,843 | - | 1,320,953 | 1.39 |
| 2012 | 4,097,744 | 2,196,067 | 1,901,677 | 314,514 | 942,194 | 70,842 | - | 1,327,550 | 1.43 |
| <u>Geneva State Park Lodge Fund Debt Coverage</u> | | | | | | | | | |
| 2003 | - | 1,602,148 | (1,602,148) | - | - | - | 138,885 | 138,885 | (11.54) |
| 2004 | 4,023,592 | 3,790,517 | 233,075 | 402,101 | - | - | 15,348,376 | 15,750,477 | 0.01 |
| 2005 | 315,810 | 3,448 | 312,362 | 797,357 | - | - | 193,580 | 990,937 | 0.32 |
| 2006 | 392,558 | 133,447 | 259,111 | 1,107,692 | - | - | 3,147,007 | 4,254,699 | 0.06 |
| 2007 | 575,541 | 94,035 | 481,506 | 1,871,358 | - | - | - | 1,871,358 | 0.26 |
| 2008 | 1,012,308 | 166,594 | 845,714 | 1,105,923 | - | - | - | 1,105,923 | 0.76 |
| 2009 | 663,757 | 544,424 | 119,333 | 1,105,903 | - | - | - | 1,105,903 | 0.11 |
| 2010 | 1,778,214 | 1,048,669 | 729,545 | 1,021,431 | - | - | - | 1,021,431 | 0.71 |
| 2011 | 883,175 | 712,434 | 170,741 | 1,104,413 | - | - | - | 1,104,413 | 0.15 |
| 2012 | 612,367 | 367,736 | 244,631 | 1,103,906 | - | - | - | 1,103,906 | 0.22 |

(1) Includes interest income and other non-operating revenue.

(2) Amounts include both water and sewer activity. In 2003, these funds were combined and reported as a single fund.

Source: Office of the County Auditor, Ashtabula County, Ohio

Ashtabula County, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population (1) | Personal Income (2) (in thousands) | Per Capita Personal Income | Unemployment Rate (3) |
|------|----------------|---------------------------------------|----------------------------------|--------------------------|
| 2003 | 102,453 | \$ 2,478,835 | \$ 24,195 | 7.8 |
| 2004 | 102,235 | 2,529,445 | 24,741 | 7.2 |
| 2005 | 102,005 | 2,606,939 | 25,557 | 7.1 |
| 2006 | 101,471 | 2,696,707 | 26,576 | 6.6 |
| 2007 | 101,151 | 2,773,000 | 27,414 | 6.9 |
| 2008 | 100,648 | 2,856,031 | 28,376 | 8.0 |
| 2009 | 100,767 | 2,916,210 | 28,940 | 13.3 |
| 2010 | 101,497 | 2,897,584 | 28,548 | 12.1 |
| 2011 | 101,536 | 2,987,875 | 29,427 | 10.6 |
| 2012 | 100,389 | 3,176,046 | 31,637 | 9.0 |

Sources: (1) U.S. Census Bureau
(2) U.S. Bureau of Economic Analysis
(3) Ohio Department of Job & Family Services

Ashtabula County, Ohio*Principal Employers**Current Year*

| Employer (1) | Nature of Business (1) | 2012 | | |
|--|---|----------------------------|------|--------------------------------------|
| | | Number of Employees (1) | Rank | Percentage of Total Employment |
| Ashtabula County Medical Center | Hospital | 1,000 | 1 | 2.1% |
| Ashtabula County Government | Government | 870 | 2 | 1.8 |
| Ashtabula Area City Schools | Education | 550 | 3 | 1.2 |
| Cristal Global | Chemical Manufacturer | 490 | 4 | 1.0 |
| KraftMaid Cabinetry | Cabinet Manufacturer | 484 | 5 | 1.0 |
| Kennametal, Inc. | Manufacturing of Metal Cutting Tools | 377 | 6 | 0.8 |
| General Aluminum | Manufacturing of Aluminum Castings | 370 | 7 | 0.8 |
| Premix, Inc. | Manufacturing of Reinforced Plastics | 335 | 8 | 0.7 |
| Conneaut Area City Schools | Education | 317 | 9 | 0.7 |
| Molded Fiber Glass | Manufacturing of Composites | 300 | 10 | 0.6 |
| Total | | 5,093 | | 10.8 |
| Total Employment within the County (2) | | 47,319 | | |

Sources: (1) Ashtabula County Auditor

(2) Ohio Department of Job & Family Services

Ashtabula County, Ohio
County Government Employees by Function/Activity
Last Ten Years

| | 2002 | 2003 | 2004 | 2005 | 2006 |
|---------------------------------------|-----------------|---------------|---------------|---------------|---------------|
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Commissioners | 8.50 | 9.50 | 8.50 | 7.50 | 8.00 |
| Auditor | 18.00 | 17.00 | 17.00 | 16.00 | 16.00 |
| Treasurer | 8.50 | 8.50 | 8.00 | 7.00 | 7.50 |
| Prosecuting Attorney | 21.50 | 20.25 | 20.25 | 13.00 | 20.25 |
| Board of Elections | 10.50 | 11.50 | 10.50 | 11.00 | 10.50 |
| Recorder | 6.00 | 6.00 | 6.00 | 5.00 | 5.00 |
| Buildings and Grounds | 8.00 | 8.00 | 7.00 | 7.00 | 6.00 |
| Data Processing | 4.00 | 3.00 | 4.00 | 4.50 | 4.50 |
| Risk Management | - | - | - | 2.00 | 2.00 |
| Planning Commission | 6.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Judicial | | | | | |
| Common Pleas | | | | | |
| Eastern County Court | | | | | |
| Western County Court | | | | | |
| Probate Court | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Juvenile Court | 22.00 | 22.00 | 22.00 | 20.00 | 20.00 |
| Clerk of Courts | 15.00 | 16.00 | 15.00 | 14.00 | 14.00 |
| Youth Detention Center | 18.00 | 17.00 | 16.50 | 16.00 | 16.00 |
| Law Library | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Safety | | | | | |
| Sheriff | 75.00 | 85.00 | 85.50 | 85.50 | 88.50 |
| Probation | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| Emergency Management Agency | 4.50 | 4.00 | 3.00 | 4.00 | 4.00 |
| Coroner | 3.50 | 3.50 | 3.50 | 3.50 | 4.00 |
| Public Works | | | | | |
| Engineer | 67.75 | 65.25 | 58.75 | 60.50 | 60.75 |
| Building Department | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Environmental Services | 13.25 | 13.50 | 14.75 | 12.00 | 13.50 |
| Recycling | 2.00 | 4.00 | 4.00 | 4.00 | 3.50 |
| Health | | | | | |
| MRDD | 170.00 | 171.00 | 162.00 | 166.00 | 150.00 |
| Alcohol, Drug Abuse and Mental Health | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Human Services | | | | | |
| Nursing Home | 249.50 | 220.00 | 200.50 | 171.50 | 179.50 |
| Jobs and Family Services | 141.50 | 141.25 | 140.75 | 140.00 | 139.00 |
| Children's Services | 83.00 | 86.50 | 67.00 | 71.50 | 78.00 |
| Child Support Enforcement Agency | 24.00 | 27.00 | 26.00 | 29.00 | 30.00 |
| Veteran Services | 8.00 | 7.50 | 6.50 | 6.50 | 7.50 |
| Total | <u>1,007.00</u> | <u>989.25</u> | <u>929.00</u> | <u>899.00</u> | <u>911.00</u> |

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

The count is performed on July 1 each year.

Source: Office of the County Auditor, Ashtabula County, Ohio

| 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--------|--------|--------|--------|--------|--------|
| 13.00 | 12.00 | 10.00 | 10.00 | 10.00 | 9.50 |
| 15.50 | 18.50 | 20.00 | 17.00 | 18.50 | 18.50 |
| 7.50 | 7.50 | 5.50 | 4.00 | 5.50 | 5.50 |
| 22.25 | 23.50 | 23.50 | 22.00 | 22.00 | 22.50 |
| 8.50 | 8.50 | 10.00 | 4.00 | 6.00 | 6.00 |
| 5.00 | 5.00 | 5.00 | 4.00 | 5.00 | 5.00 |
| 6.00 | 6.00 | 4.00 | 4.00 | 4.50 | 3.50 |
| 5.00 | 4.00 | 4.00 | 4.00 | 2.00 | 2.00 |
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| 3.00 | 3.00 | 2.00 | 2.00 | 3.00 | 1.00 |
| | | 34.00 | 32.00 | 37.00 | 34.00 |
| | | 6.00 | 4.00 | 4.00 | 5.00 |
| | | 7.00 | 5.00 | 7.00 | 7.00 |
| 8.00 | 8.00 | 6.00 | 5.00 | 5.50 | 6.00 |
| 21.00 | 22.00 | 14.00 | 14.00 | 15.50 | 11.50 |
| 17.00 | 17.00 | 15.00 | 14.00 | 14.00 | 15.00 |
| 16.00 | 17.00 | 21.00 | 21.87 | 21.00 | 21.50 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 87.00 | 88.00 | 81.50 | 58.00 | 70.00 | 73.00 |
| 4.00 | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 |
| 4.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 |
| 4.50 | 4.50 | 4.00 | 2.00 | 3.50 | 3.50 |
| 64.50 | 63.50 | 55.00 | 46.00 | 50.00 | 46.25 |
| 6.00 | 6.00 | 4.00 | 4.00 | 5.00 | 4.00 |
| 13.00 | 13.00 | 18.00 | 20.00 | 21.00 | 19.00 |
| 3.00 | 3.00 | 3.00 | 3.00 | n/a | 3.00 |
| 166.00 | 168.00 | 165.00 | 143.00 | 166.00 | 134.00 |
| 7.00 | 7.50 | 7.00 | 7.00 | 7.00 | 6.50 |
| 193.00 | 205.00 | 181.00 | 176.00 | 137.00 | 135.00 |
| 137.50 | 135.00 | 122.00 | 113.00 | 105.00 | 101.00 |
| 79.00 | 79.50 | 72.00 | 64.00 | 70.00 | 75.00 |
| 29.00 | 29.00 | 27.00 | 26.00 | 24.00 | 23.00 |
| 7.50 | 7.50 | 6.00 | 4.00 | 6.00 | 6.00 |
| 955.75 | 971.50 | 942.50 | 841.87 | 854.00 | 811.75 |

Ashtabula County, Ohio
Operating Indicators by Function/Activity
Last Seven Years (1)

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|--------------|--------------|------------|------------|------------|------------|
| General Government | | | | | | | |
| Legislative and Executive | | | | | | | |
| Commissioners | | | | | | | |
| Number of resolutions | 746 | 662 | 629 | 644 | 526 | 508 | 515 |
| Auditor | | | | | | | |
| Number of real estate transfers | 5,168 | 4,571 | 4,064 | 3,627 | 4,528 | 4,369 | 4,679 |
| Number of parcels | 81,270 | 81,634 | 81,737 | 81,751 | 81,792 | 80,670 | 80,382 |
| Number of checks issued | 56,602 | 52,463 | 37,856 | 37,694 | 32,144 | 32,517 | 25,684 |
| Number of direct deposits / EFTs | n/a | 4,589 | 16,661 | 21,944 | 24,172 | 23,690 | 26,538 |
| Treasurer | | | | | | | |
| Number of parcels collected | 65,821 | 66,131 | 65,298 | 68,600 | 66,097 | 68,446 | 69,742 |
| Return on portfolio | \$ 2,636,023 | \$ 2,842,752 | \$ 1,399,780 | \$ 340,793 | \$ 182,853 | \$ 430,935 | \$ 365,682 |
| Average Interest Rate | 4.74% | 4.75% | 2.05% | 0.73% | 0.40% | 0.74% | 0.63% |
| Board of Elections | | | | | | | |
| Number of registered voters | 62,265 | 60,432 | 64,209 | 64,674 | 65,801 | 62,534 | 64,651 |
| Number of voters last general election | 35,197 | 19,416 | 45,817 | 28,153 | 30,902 | 30,931 | 43,745 |
| Percentage of register voters that voted | 57% | 32% | 71% | 44% | 47% | 49% | 68% |
| Recorder | | | | | | | |
| Number of deeds recorded | 6,008 | 5,254 | 4,602 | 4,146 | 5,214 | 4,487 | 4,760 |
| Number of mortgages recorded | 13,828 | 11,079 | 8,747 | 7,377 | 9,354 | 6,796 | 7,505 |
| Number of leases recorded | 1,570 | 723 | 2,447 | 345 | 589 | 607 | 1,646 |
| Number of liens recorded | 667 | 728 | 653 | 525 | 681 | 638 | 769 |
| Miscellaneous documents recorded | 309 | 320 | 305 | 272 | 317 | 215 | 230 |
| Judicial | | | | | | | |
| Common Pleas Courts | | | | | | | |
| Number of civil cases filed | n/a | 1,554 | 1,633 | 1,386 | 1,352 | 1,179 | 1,082 |
| Number of criminal cases filed | n/a | 470 | 511 | 458 | 461 | 506 | 802 |
| Number of domestic cases filed | n/a | 521 | 489 | 517 | 533 | 486 | 486 |
| Eastern County Court | | | | | | | |
| Number of civil cases filed | n/a | 734 | 755 | 709 | 684 | 702 | 573 |
| Number of criminal cases filed | n/a | 715 | 766 | 693 | 555 | 592 | 663 |
| Number of traffic cases | n/a | 3,429 | 3,497 | 2,602 | 2,274 | 2,238 | 3,154 |
| Western County Court | | | | | | | |
| Number of civil cases filed | n/a | 888 | 1,012 | 840 | 840 | 803 | 688 |
| Number of criminal cases filed | n/a | 1,358 | 1,217 | 1,105 | 1,105 | 1,120 | 1,108 |
| Number of traffic cases | n/a | 3,672 | 3,370 | 2,906 | 2,906 | 2,071 | 2,454 |

(Continued)

Ashtabula County, Ohio
Operating Indicators by Function/Activity(Continued)
Last Seven Years (1)

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------|--------|--------|--------|--------|--------|--------|
| Public Works | | | | | | | |
| Engineer | | | | | | | |
| Miles of roads resurfaced | | | | | | | |
| Hot Mix | 6.40 | 5.35 | 1.65 | 3.42 | 9.71 | 14.19 | 6.38 |
| Cold Mix | 14.89 | 14.25 | 11.80 | 12.60 | 13.40 | 13.61 | 14.35 |
| Chip and Seal | 41.97 | 35.84 | 31.08 | 28.18 | 25.55 | 23.55 | 22.46 |
| Number of bridges and culverts replaced/improved | 9 | 17 | 21 | 20 | 26 | 27 | 27 |
| Number of signs and markers erected | 1,338 | 1,453 | 788 | 1,097 | 959 | 967 | 1,040 |
| Health | | | | | | | |
| MRDD | | | | | | | |
| Number of students enrolled | | | | | | | |
| Early intervention program | 55 | 66 | 64 | 89 | 90 | 103 | 96 |
| Preschool | 16 | 16 | 12 | 18 | 16 | 15 | 16 |
| School age | 74 | 73 | 72 | 69 | 73 | 71 | 78 |
| Dog and Kennel | | | | | | | |
| Dog Licenses Issued | 11,426 | 11,336 | 11,392 | 11,293 | 10,859 | 10,542 | 10,520 |
| Number of Kennels | 71 | 68 | 63 | 63 | 87 | 83 | 20 |
| Public Safety | | | | | | | |
| Sheriff | | | | | | | |
| Jail Operation | | | | | | | |
| Average daily jail census | n/a | 108 | 95 | 81 | 85 | 97 | 113 |
| Prisoners booked | n/a | 2,207 | 2,107 | 1,792 | 1,873 | 1,591 | 1,678 |
| Prisoners released | n/a | 2,218 | 2,142 | 198 | 1,891 | 1,556 | 1,668 |
| Enforcement | | | | | | | |
| Number of incidents reported | n/a | 20,227 | 23,347 | 18,865 | 19,345 | 7,335 | 9,599 |
| Number of citations issued | n/a | 2,212 | 3,669 | 1,862 | 2,063 | 351 | 1,953 |
| Number of papers served | n/a | 6,110 | 2,245 | 4,702 | 4,532 | 556 | 440 |
| Coroner | | | | | | | |
| Number of deaths reported | n/a | n/a | 703 | 704 | 677 | 764 | 661 |
| Number of deaths investigated | n/a | n/a | n/a | 268 | 303 | 310 | 291 |
| Number of autopsies performed | n/a | n/a | 57 | 57 | 54 | 39 | 39 |
| Building Department | | | | | | | |
| Number of residential permits issued | 2,301 | 1,863 | 1,655 | 1,247 | 1,406 | 1,474 | 1,386 |
| Number of commercial permits issued | 606 | 660 | 596 | 651 | 663 | 640 | 631 |
| Number of manufactured homes permits issued | n/a | n/a | n/a | n/a | n/a | 18 | 27 |
| Number of inspections performed | 6,476 | 5,701 | 5,004 | 4,463 | 4,782 | 4,448 | 3,937 |

(1) Information prior to 2006 is not available.

Source: Office of the County Auditor, Ashtabula County, Ohio

Ashtabula County, Ohio
Capital Asset Statistics by Function/Activity
Last Six Years (1)

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---------------------------------------|--------|--------|--------|--------|--------|--------|
| General Government | | | | | | |
| Legislative and Executive | | | | | | |
| Commissioners | | | | | | |
| Administrative office space (sq. ft.) | 14,074 | 14,074 | 14,074 | 14,074 | 14,074 | 14,074 |
| Auditor | | | | | | |
| Administrative office space | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 |
| Treasurer | | | | | | |
| Administrative office space | 1,258 | 1,258 | 1,258 | 1,258 | 1,258 | 1,258 |
| Prosecuting Attorney | | | | | | |
| Administrative office space | 4,639 | 4,639 | 4,639 | 4,639 | 4,639 | 4,639 |
| Board of Elections | | | | | | |
| Administrative office space | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 |
| Voting Machines | 140 | 140 | 140 | 140 | 140 | 140 |
| Recorder | | | | | | |
| Administrative office space | 1,818 | 1,818 | 1,818 | 1,818 | 1,818 | 1,818 |
| Buildings and Grounds | | | | | | |
| Administrative office space | 1,397 | 1,397 | 1,397 | 1,397 | 1,397 | 1,397 |
| Data Processing | | | | | | |
| Administrative office space | 1,801 | 1,801 | 1,801 | 1,801 | 1,801 | 1,801 |
| Office Services | | | | | | |
| Administrative office space | 1,973 | 1,973 | n/a | n/a | n/a | n/a |
| Judicial | | | | | | |
| Common Pleas Court | | | | | | |
| Number of court rooms | 3 | 3 | 3 | 3 | 3 | 2 |
| Probate Court | | | | | | |
| Number of court rooms | 1 | 1 | 1 | 1 | 1 | 1 |
| Juvenile Court | | | | | | |
| Number of court rooms | 1 | 1 | 1 | 1 | 1 | 1 |
| Clerk of Courts | | | | | | |
| Administrative office space | 3,042 | 3,042 | 3,042 | 3,042 | 3,042 | 3,042 |
| Law Library | | | | | | |
| Administrative office space | 1,294 | 1,294 | 1,294 | 1,294 | 1,294 | 1,294 |
| Public Safety | | | | | | |
| Sheriff | | | | | | |
| Jail capacity | 112 | 112 | 112 | 112 | 112 | 112 |
| Number of patrol vehicles | 51 | 56 | 56 | 44 | 44 | 48 |
| Probation | | | | | | |
| Number of vehicles | 1 | 1 | 1 | 1 | 1 | 1 |

(Continued)

Ashtabula County, Ohio
Capital Asset Statistics by Function/Activity
Last Six Years (1)

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------|--------|--------|--------|--------|--------|
| Emergency Management Agency | | | | | | |
| Number of emergency response vehicles | 4 | 3 | 3 | 3 | 3 | 4 |
| Coroner | | | | | | |
| Number of emergency response vehicles | 2 | 2 | 2 | 2 | 2 | 3 |
| Public Works | | | | | | |
| Engineer | | | | | | |
| Centerline miles of roads | 347.76 | 347.01 | 345.97 | 347.40 | 347.40 | 347.40 |
| Number of bridges | 415 | 415 | 415 | 415 | 414 | 414 |
| Number of culverts | 491 | 488 | 493 | 493 | 493 | 493 |
| Number of vehicles | 26 | 29 | 29 | 51 | 51 | 59 |
| Health | | | | | | |
| MRDD | | | | | | |
| Number of facilities | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of buses | 21 | 22 | 22 | 23 | 23 | 26 |
| Mental Health | | | | | | |
| Number of facilities | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Services | | | | | | |
| Jobs and Family Services | | | | | | |
| Administrative office space | 25,870 | 25,870 | 25,870 | 25,870 | 25,870 | 25,870 |
| Number of vehicles | 13 | 14 | 14 | 14 | 14 | 12 |
| Children's Services | | | | | | |
| Administrative office space | 23,814 | 23,814 | 23,814 | 23,814 | 23,814 | 23,814 |
| Number of vehicles | 10 | 10 | 10 | 9 | 9 | 12 |
| Veteran Services | | | | | | |
| Number of vehicles | 3 | 3 | 3 | 1 | 1 | 1 |
| Community and Economic Development | | | | | | |
| Number of related infrastructure projects | 5 | 7 | 11 | 7 | 7 | 6 |

(1) Information prior to 2007 is not available.

Source: Office of the County Auditor, Ashtabula County, Ohio

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Dave Yost • Auditor of State

ASHTABULA COUNTY FINANCIAL CONDITION

ASHTABULA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 20, 2013